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ABSTRACT

The J-50 Report, one of the most complicated entitlement reports that any state agency requires, provides information for funding and monitoring special education services and operations throughout California and for making special education funding allocations equitable. This manual was developed to assist local educational agency (LEA) and special education local plan area (SELPA) officials in completing the report. The first two chapters provide an introduction and general background on California special education funding between 1974-1990. Chapter III describes the regional governance of special education programs and funding through SELPAs. Chapter IV discusses the components of service on which special education funding is based and describes the methods and structure of the funding allocation. Chapter V presents a flow chart for gathering data and completing the various parts of the report. Chapter VI outlines each of the individual forms making up the report, describing the form's purpose, data required, example of a correctly completed form, common errors, and review techniques. Chapter VII discusses methods that can be used to ensure that a SELPA or LEA receives funds for which it is eligible. Appendixes contain a glossary, data collection worksheets, information on calculating reallocation and growth of special education instructional units, and information on special education federal preschool grant program funding. (JDD)

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COMPLETING THE SPECIAL EDUCATION J-50 REPORT



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COMPLETING THE SPECIAL EDUCATION J-50 REPORT

*Prepared under the direction of
the California Association of School Business Officials
in cooperation with the
California Department of Education*



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PREFACE

The J-50 Report is one of the most complicated entitlement reports that any state agency requires. The report provides information for funding and monitoring special education services and operations throughout California and for making special education funding allocations more equitable. Because of the need for accurate information, this manual has been developed to assist local educational agency (LEA) and special education local plan area (SELPA) officials in completing the Report.

By cosponsoring the development of this manual and accompanying workshops, the California Department of Education (CDE) and the California Association of School Business Officials (CASBO) seek to ensure that the data gathered from the J-50 Report will be complete and accurate.

CASBO and the CDE selected KPMG Peat Marwick to develop this manual and to conduct workshops to explain special education funding. In addition, Peat Marwick arranged with several school business and special education program professionals to assist in the development and review of the manual. The members of the project team which prepared this manual are:

- **Vicki Barber**, Assistant Superintendent, Business Services and SELPA Director, Office of the El Dorado County Superintendent of Schools;
- **David V. Gross**, Budget and Administrative Services Supervisor for San Diego City Unified School District;
- **Frances L. Heim**, Assistant Superintendent of Business Services, Office of the Amador County Superintendent of Schools;
- **Jeff Myers**, Consultant, Peat Marwick;
- **Robert T. O'Neill**, Principal, Peat Marwick;
- **Sally Spaeth**, Fiscal/Management Information Systems Manager, West Orange County Consortium for Special Education (WOCCSE); and
- **Daniel F. Warden**, Administrator of Business Services, Alta Loma Elementary School District.

After the manual was drafted by the project team, it was reviewed for technical accuracy by **Patricia Boncella** and **Aleesa Kelley** of the Special Education Fiscal Services Unit in the Department's Local Assistance Bureau. We wish to thank Ms. Boncella and Ms. Kelley, Manager of the Special Education Fiscal Services Unit, for their critiques. We are especially appreciative for the examples and expanded explanations contributed by Ms. Kelley, who is recognized inside and outside CDE as an extremely knowledgeable and reliable resource for special education financial information.

The Department is grateful for the assistance of **David L. Hurlbut**, Assistant Superintendent for Business Services, Office of the Stanislaus County Superintendent of Schools, and then vice chair of CASBO's Professional Development Committee, for directing CASBO's activities during development of the manual and the associated workshops.

Our appreciation goes also to the following contributors for their efforts in producing this manual:

- **Mary R. Foley**, Administrative Assistant, Special Education, Office of the Los Angeles County Superintendent of Schools;
- **Harold Lockey**, Administrator, Special Education Services, Office of the Kern County Superintendent of Schools;
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- **Bonnie Plummer**, Director, Instructional Support Services, Office of the Solano County Superintendent of Schools; and
- **Mary Chenier** of the Department's Office of Financial Management Practices and Standards who served as project manager.

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I. INTRODUCTION

Chapter I describes the purpose of the manual and the intended users; outlines the format; and makes suggestions on how best to use the manual.

PURPOSE OF THIS MANUAL

The purpose of this manual is to help the reader develop:

- A base of knowledge regarding special education funding in California;
- Familiarity with the components of special education funding and the structures and methods through which special education funds are distributed;
- An understanding of which data are needed to complete the J-50 and a familiarity with sources for those data;
- Familiarity with correctly completed J-50 reports;
- Practice completing J-50 reports;
- Knowledge of common errors made during completion of the J-50 and of methods for reviewing completed J-50s to discover and eliminate such errors;
- Ability to ensure that an educational agency receives all the special education funds to which it is entitled;
- Ability to use the J-50 Report as a management tool; and
- Familiarity with the relationship between the J-50 and other state forms, including the J-380 and the J-580.

INTENDED USERS OF THIS MANUAL

This manual is designed primarily for business office staff and special education program office staff who are directly responsible for completion of the J-50 Report. It will also be found useful by business, program, and SELPA administrators and budget officers who supervise and review J-50 preparation and/or allocations.

FORMAT OF THIS MANUAL AND HOW TO USE THE MANUAL

This manual is divided into seven chapters and four appendices. This first chapter is an introduction. Chapter II provides a general background of California special education funding over the past 15 years. This information should be useful in understanding the evolution of the current special education funding mechanism

and the development of the J-50 Report. Chapter III describes the regional governance of special education programs and funding through SELPAs. Chapters II and III will be useful as a preparation for persons who are not familiar with California special education finance. Readers already familiar with the topics covered in these chapters may wish to review these materials briefly and move on to the next chapters.

Chapter IV discusses the components of service on which special education funding is currently based and describes the methods and structure of the funding allocation. Chapter V presents a flow chart for gathering data and completing the various parts of the J-50 Report, a list of the data required to complete the J-50, and sources for that data. The list describes each data item and presents complete example data for an imaginary district and SELPA, Delta Unified School District, a member of the White Cloud SELPA. The reader may use the example data and a set of 1st period J-50 forms to practice completing the J-50. Persons completing J-50 forms or reviewing completed forms may wish to review Chapters IV and V each time they begin to complete a set of forms (i.e., before the first principal apportionment and again before the second principal apportionment each year).

Chapter VI discusses each of the individual forms which make up the J-50 Report, and provides a description of the following:

- Each form's purpose;
- The data required for each form;
- An example of a correctly completed form; common errors and methods for identifying such errors; and
- General techniques for reviewing the forms.

Persons completing J-50 forms or reviewing completed forms may wish to use Chapter VI as a guide as they work through their own J-50 forms.

Readers who have completed a practice J-50 Report using example data from Chapter V can review and correct their work by comparing it with completed forms for Delta District included in Chapter VI.

Chapter VII discusses methods which can be used to ensure that a SELPA or LEA receives the funds for which it is eligible. Persons completing J-50 forms or reviewing completed forms may wish to review Chapter VII after completing or after reviewing the J-50, but before submitting the Report. The chapter may indicate potential areas where the local educational agency or SELPA has not claimed funds for which it is eligible, and these areas may not be clear until after the forms have been completed.

Finally, the appendices to this manual include a glossary of acronyms and blank versions of several data collection worksheets used in the manual.

II. BACKGROUND OF SPECIAL EDUCATION FUNDING*

Special education funding in California, particularly since full implementation of the Special Education Master Plan (Master Plan) in fiscal year 1980-81, has had an active and turbulent history. In many cases, efforts to eliminate identified problems have created new problems. However, the following historical review reveals a system which has made steady movement toward stability: one whose strengths and weaknesses are currently more clearly apparent and defined than at any time in the past. This chapter provides a background discussion of special education funding before the Master Plan; of the effects of the Master Plan; and of changes since the Master Plan.

PRE-MASTER PLAN

Prior to the development of the Master Plan in 1974, state funding for California's categorical special education programs was based either on an amount per class or, for programs such as remedial speech and driver training, on an amount per unit of average daily attendance. At the discretion of local school districts and county boards of education, taxes could be levied to supplement the state allowances for some of the categorical programs.

In 1974, the Legislature authorized the implementation of the California Master Plan for Special Education in ten pilot regions. Funding was to be based on unit amounts for special classes and resource specialist programs; per-hour-of-service amounts for designated instruction and services; and per pupil amounts for program specialists and identification. However, funds appropriated were insufficient and, therefore, the California Department of Education negotiated budgets with the six agencies that were piloting implementation of the Master Plan.

In 1977, the Legislature adopted a five-year phase-in plan and gave the authority for a county tax levy to support the Master Plan. In 1978, the passage of Proposition 13 eliminated this authorization, as well as all other local taxing capability for special education categorical programs. Funding for those agencies implementing the Master Plan was changed from the unit-based approach to a per pupil basis.

* This history section has been adapted from the Special Education Fiscal Task Force Report, which was prepared under the direction of Jack Kennedy, Administrator, Local Assistance Bureau for School Apportionments, Grants and Fiscal Assistance, California Department of Education. The Special Education Fiscal Task Force which wrote that report adapted this material from the California State Advisory Commission on Special Education's Sunset Review Report on the Special Education Program, Appendix A: "History and Explanation of Special Education Funding," (1986).

MASTER PLAN

State funding for special education under the Master Plan is determined through a complex statutory formula. The formula was designed to account for differences among local educational agencies (LEAs) in costs and the needs of students they serve. The Master Plan included a regional delivery system which established special education local plan areas (SELPAs). To begin with, starting in fiscal year 1980-81, it was intended that each SELPA could receive state special education funding for a maximum of ten percent of its total K-12 enrollment. Nonpublic school (NPS) enrollment is included in this cap. SELPAs are further limited to no more than 2.8 percent of their students in special day classes (SDCs), 4.0 percent in resource specialist programs (RSPs), and 4.2 percent in designated instruction and services (DIS), unless waivers are approved by the California Department of Education. The SELPA divides the number of calculated students in each instructional setting by a figure that can be viewed as an overall student-teacher ratio: 10 for SDCs, 24 for RSPs and 24 for DIS. This determines the number of funded units (classes) in each instructional setting to which the SELPA is entitled. Since fiscal year 1980-81, this formula has been modified.

The state funding mechanisms for the special education program are based on historical costs. The amount of funds each LEA receives for its allowable instructional units is based on reported fiscal year 1979-80 personnel costs for each type of instructional setting and for aides. Those costs, adjusted for inflation allowances, determine each LEA's entitlement for direct instructional services.

LEAs also are entitled to funding for support services. The amount of funds to which each LEA is entitled is determined by the ratio of the LEA's fiscal year 1979-80 support costs to its fiscal year 1979-80 instructional personnel costs, as adjusted by SB 769 (Chapter 1094/1981) which reduced ratios that were above the statewide average. This support service ratio (SSR) is multiplied by an LEA's entitlement for instructional personnel to determine the LEA's support services entitlement.

The sum total of these entitlements is funded from several sources: State special education apportionments, revenue limit funding for students enrolled in special day classes, federal funds (P.L. 94-142), local property taxes and the local general fund contribution (LGFC). Under the formula, state special education apportionments are a residual. It is this residual figure that is the basis for the Budget Act appropriation for special education.

While the Master Plan for Special Education was greeted with enthusiasm by program providers and advocates in fiscal year 1980-81, it quickly became an anathema for business offices due to the huge deficit in the state appropriation in fiscal year 1980-81. It has been suggested that perhaps the state tried to do too much at once. Prior to the implementation of the Master Plan, approximately one-third of the LEAs in California were operating under a pilot program of the Master Plan in fiscal year 1979-80.

Senate Bill 1870 (Chapter 797/1980) not only required that the remaining two-thirds of the state convert to the new Master Plan, but also enacted a major revision of the funding formula beginning in fiscal year 1980-81. The impact of this funding change was not tested on a pilot basis, and the initial state appropriation was \$123 million less than statewide entitlements under the new formula. Even after the Legislature made a supplemental appropriation of \$30 million, the fiscal year 1980-81 special education deficit was still more than \$93 million (12.49 percent short of the total needed to fully fund the new formula).

CHANGES SINCE MASTER PLAN IMPLEMENTATION

This section discusses changes in special education entitlements and mandates since implementation of the Master Plan in fiscal year 1980-81, and the restraints on, and effects of, enrollment growth since fiscal year 1980-81.

Entitlement Reductions

In fiscal year 1981-82, the deficit for special education would have grown to an estimated level of \$150 million to \$175 million due to inflation increases and growth in instructional units. In order to reduce the deficit and control future cost increases, the Legislature enacted SB 769 (Chapter 1094/1981) which again modified the funding formula. For the most part, the reduction in the deficit was accomplished by reducing entitlements without making corresponding reductions in mandates.

The following is a list of significant financial provisions of SB 769 along with an analysis of the impact and implications of these provisions.

5 Percent COLA for Fiscal Year 1981-82

SB 1870 had specified that the special education cost of living adjustments (COLA) would be 9 percent in fiscal year 1980-81. And then, beginning in fiscal year 1981-82, would be the same percentage increase as for the average base revenue limit for unified school districts with over 1,500 units of ADA. SB 769 reduced the special education COLA to 5 percent in 1981-82.

The 9 percent increase in fiscal year 1980-81 was slightly generous in that the average unified district with over 1,500 ADA received an 8.5 percent increase in its base revenue limit in that year. However, the average unified district with over 1,500 ADA received a 7.9 percent increase in fiscal year 1981-82 or 2.9 percentage points more than the 5 percent COLA for special education. Netting out the 0.5 percent benefit in fiscal year 1980-81 and the 2.9 percent shortfall in fiscal year 1981-82 means that special education was under-funded, as compared to revenue limit funding, by 2.4 percent in fiscal year 1981-82. Since the COLA is applied to the instructional unit rates, this means that this 2.4 percent loss was permanent, not a one-time reduction.

Severely and Non-Severely Handicapped Programs

One of the benefits of the Master Plan for Special Education as enacted by SB 1870 was that special education funding did not depend in any way on the classification of the pupil by handicap. SB 769 partially returned to labeling pupils by classifying certain categories of children as severely handicapped, with the balance being labeled non-severely handicapped. This distinction was then used to make major reductions in the entitlements for non-severely handicapped programs and lesser reductions for severely handicapped programs, as discussed below.

15 Percent Reduction of Instructional Aides in Non-Severely Handicapped Programs

SB 769 reduced the entitlement for instructional aides serving non-severely handicapped programs to 85 percent of the entitlement for aides serving severely handicapped programs. Most LEAs made corresponding reductions in the number of hours of service for aides in the non-severely handicapped programs. Typically, this meant that, whereas an aide for the severely handicapped program served six hours, an aide for the non-severely handicapped program served 5.1 hours. The 15 percent reduction in the aide entitlement also resulted in a 15 percent reduction in support service revenues for the aide rate. This reduction was restored over a two-year period beginning in fiscal year 1986-87, with full restoration completed by fiscal year 1987-88.

Recapture of Fiscal Year 1980-81 Carryover Balances

SB 769 recaptured any unspent 1980-81 special education revenues. That is, if any LEA spent less on special education programs in fiscal year 1980-81 than their special education apportionment, the excess revenue was used to reduce their state aid for special education in fiscal year 1981-82. This action served to reduce the deficit in fiscal year 1981-82.

Support Ratio Recomputed to Exclude Indirect Costs Exceeding 4 Percent

SB 769 required a recomputation of the support service ratio to exclude indirect costs in the 1979-80 base fiscal year in excess of 4 percent of the sum of direct costs and direct support costs. The computed local general fund contribution for the base year was also reduced by the dollar amount of any indirect costs in excess of 4 percent in fiscal year 1979-80. In this manner, the reduction to support entitlements for school districts was offset by a corresponding reduction in the local general fund contribution. However, since county offices of education do not have local general fund contributions, there was no offset for them on the revenue side of this reduction in entitlements.

Support Service Ratio "Squeeze"

Following the recalculation of the support service ratio, SB 769 implemented a "squeeze" of that ratio. Under this reduction, a cap was placed on support services ratios which limited them to 150 percent of the statewide average support service ratio. Thus, LEAs which had a support service ratio greater than 150 percent of the unweighted statewide average support service ratio had their support service ratio for severely handicapped programs reduced to that level. For non-severely handicapped programs, a support service ratio squeeze was phased in over three years. Any LEA that had a support service ratio greater than 100 percent of the unweighted statewide average support service ratio had that ratio reduced by 10 percentage points each year until it was at the statewide average. The one exception to this rule was that if a provider had a base year support service ratio in excess of 150 percent of the statewide average, their ratio was first reduced to the 150 percent level in fiscal year 1981-82 and then reduced by up to 10 percentage points per year until it was squeezed to an amount equal to 115 percent of that statewide average.

The changes described above reduce special education entitlements significantly, with the estimated on-going impact of this single change in law being approximately \$70 million per year.

Part of the argument in favor of making this reduction was the allegation that LEAs overstated support costs in the 1979-80 base fiscal year. However, local general fund contributions, which would also have been overstated, were never reduced correspondingly. This has led some advocates to argue that the Legislature made an arbitrary determination that support service ratios should be no higher than the levels specified in SB 769.

County offices of education typically operate a higher level of severely handicapped programs than do school districts. Thus, the average support service ratio for county offices of education was significantly higher than the average support service ratio for school districts. Nevertheless, SB 769 reduced the support service ratios for county offices of education based on the statewide average support service ratio of both school districts and county offices of education.

40 Percent Reduction in Non-Severe Extended Year Programs

SB 769 reduced extended year entitlements for non-severely handicapped programs to 60 percent of the level for severely handicapped extended year programs. Furthermore, the support service ratio for non-severely handicapped extended year programs was reduced to 50 percent of the usual support service ratio for non-severely handicapped programs.

For the severely handicapped extended year program, the only reduction in entitlement was that the support service entitlement is calculated by using the support service ratio for non-severely handicapped programs.

This differential in funding results in severely handicapped extended year programs receiving approximately twice the funding level--through a combination of instructional entitlement and support entitlement--of non-severely handicapped extended year programs. As a result, many providers are not fully reimbursed for the cost of non-severely handicapped extended year programs. This is especially problematic with regard to aides for the extended year program. Whereas the aide rate for the regular program reflects the cost of an aide's salary and benefits, it is simply not possible to hire an aide for the extended year program at 60 percent of the regular year aide funding level. As a result, non-severely handicapped extended year programs do not generate as much entitlement as do extended year programs for the severely handicapped. Similarly, when non-severe extended year programs are operated, aides for those programs generate less than the usual funding amount.

Growth Limits

Under the Master Plan, in fiscal year 1980-81 any SELPA could add instructional units up to a computational level corresponding to 10 percent of the SELPA's K-12 enrollment. However, SB 769 established very strict growth criteria which significantly curtailed growth in instructional units in fiscal year 1981-82. This point is discussed in more detail below in the section entitled "Growth and Freeze."

Unused Aides

When a special education provider does not use the number of instructional aides corresponding to its computed entitlement, SB 769 requires a reduction in the entitlement by the amount of aides not used. As a result, a special education provider with unused aides not only loses the aide rate for any unused aides but also the support entitlement on those unused aides.

Half Support Ratio for New DIS Units, Units Added at P-2

SB 769 provided that the support service ratio for any designated instruction and service (DIS) unit added over the fiscal year 1980-81 level and for any instructional units in any setting added during the spring term is only one-half of the usual support service ratio. Because a new DIS unit would receive only one-half of the usual support entitlement (whereas a new Special Day Class or Resources Specialists Unit would receive a full support entitlement), the formula provides a disincentive to add new units serving pupils in the least restrictive environment. In actual practice, this requirement has had no fiscal effect to date as it pertains to new DIS units because DIS units have remained below the fiscal year 1980-81 level. The Governor's 1990-91 Budget provides full support for DIS units in excess of the 1980-81 level of DIS units operated.

Transfer at No State Cost

SB 769 requires that any transfers of instructional programs be made only when there is no increase in cost to the state.

Reductions in Program Specialist/Regionalized Services Funding

SB 769 reduced the entitlement for program specialists from \$63 per pupil (i.e., per individual with exceptional needs) in fiscal year 1980-81 to \$44 per pupil in fiscal year 1981-82. Similarly, SB 769 reduced the entitlement for regionalized services from \$30 per pupil in fiscal year 1980-81 to \$25 per pupil in fiscal year 1981-82. For program specialists, SB 769 reduced the mandated ratio from 1:560 to only 1:850 pupils. However, there was no change in the requirements to provide regionalized services.

Mandate Reduction

In response to requests for reductions in mandates, the Legislature enacted SB 1345 (Chapter 1201/1982). The following summarizes the mandates which were eliminated or modified by SB 1345.

RSP and DIS Caseload Limit

Under prior law, the caseload for the resource specialist program could not exceed an average of 24 for a local plan area, nor could any individual caseload exceed 28. SB 1324 repealed the maximum SELPA-wide average caseload, but retained the maximum individual caseload of 28. At the same time that SB 1345 relaxed the caseload limits for the resource specialist program, it implemented new limits for DIS programs by specifying that the SELPA average caseload for speech, language and hearing specialist cannot exceed 55. SB 1345 did, however, provide an exception to these DIS caseload limits when a higher average caseload was specified in a local plan, along with the reasons why that higher caseload is necessary.

Program Specialist Mandate Repealed

SB 1345 repealed the mandate for program specialist, but continued the state funding at the rate of \$44 per pupil. If that amount is not spent on program specialists, SB 1345 allowed those funds to be for either regionalized services or unfunded instructional units.

DIS Mandate

SB 1345 attempted to reduce the mandate to provide designated instruction and services by only permitting their use after the resources of regular and special day classes had been exhausted. Even though SB 1345 deleted the list of service options, it did not reduce the requirement to provide designated instruction and services. In fact, state law was amended in 1983 by AB 1892 (Chapter 1099/1983) which restored to the Education Code a list of

services which had been deleted by SB 1345, and added two new DIS categories: recreation services and specialized services for low-incidence disabilities (e.g., readers, transcribers and vision and hearing services).

Special Transportation

SB 1345 clarified which types of pupils were eligible for special transportation.

Miscellaneous Mandates

SB 1345 also made numerous changes in mandates for assessments and individualized education programs, as well as several changes concerning personnel rights. While these changes did serve to reduce state mandates in these areas, they had no significant financial implications.

Growth and Freeze

Growth Limits in 1981-82

In fiscal year 1980-81, as noted above, each SELPA was allowed to add instructional personnel service (IPS) units up to the level corresponding to 10 percent of the SELPA's estimated K-12 enrollment in the current year. In fiscal year 1981-82, under the provisions of SB 769, each SELPA had to meet stringent requirements consisting of a double test--high caseload in the prior year, as well as additional students above the level served in the prior year--in order to be funded for growth units. Even for those SELPAs which met these tests, the maximum growth allowed was only half the distance between the level of IPS units that the SELPA had in fiscal year 1980-81 and the fiscal year 1981-82 level corresponding to the 10 percent cap. SELPAs qualifying under the sparsity definition were not subject to these provisions (see Chapter IV). As a result of these stringent provisions, there was very little growth in instructional units in fiscal year 1981-82.

The Freeze

In fiscal year 1982-83, due to the state's fiscal crisis, no growth at all was allowed in instructional units, with one exception. The exception was the provision that a SELPA would receive state funding for additional units over the level operated in the prior year if the units were to serve pupils previously served in non-public schools, and if there was no net cost to the state. Under the provisions of the freeze, a SELPA with declining enrollment did not have to relinquish any units.

In fiscal year 1983-84, the state was no longer suffering from its financial crisis; indeed, that was the year of SB 813 (Chapter 498/1983). Nevertheless, the freeze on growth was extended another year.

The freeze created real hardships for those SELPAs experiencing rapid enrollment growth but actually benefited those with significant declining enrollment. Under the original statutory formula, a SELPA could be funded for instructional units not to exceed 10 percent of its K-12 enrollment. In cases where a SELPA had units in one year exactly at the 10 percent cap and then experienced declining enrollment in the following year, the SELPA would be funded for fewer units. Under the freeze, however, such a SELPA was not required to relinquish any units.

Recapture of "Underutilized" Units

After two years of the application of the freeze, there was concern that some SELPAs had more units than they needed while others had far too few units. In order to correct this situation, SB 1379 (Chapter 268/1984) imposed the requirement that SELPAs maintain minimum average caseloads of at least 9 in special day classes, 21 in resource specialist programs and 20 (based on the unduplicated count) in DIS units. In this way, the state could identify "underutilized" units and, by recapturing them, make them available to SELPAs with high need. A second test was provided in fiscal year 1985-86 to allow a SELPA subject to recapture under the first test to retain DIS units if it had an average duplicated DIS count caseload of at least 39 pupils in its DIS programs.

State law does provide for waivers of these minimum caseload provisions for SELPAs which meet specific standards of sparsity or have a high percentage of their pupils residing in licensed children's institutions, foster family homes or other similar residential facilities. In addition, because of the statutory provisions regarding lay-off notices, there is a one year lag between the time that a SELPA is notified that its caseloads are below the minimum standards and the time that the SELPA must actually release instructional units.

Despite the conjecture on the part of some that a large number of "underutilized" instructional units existed, the number of units that have been recaptured has been relatively small, probably because of the growth freeze. Based on fiscal year 1983-84 caseload data (caseload is determined by April 1 pupil count), 3.11 IPS units were recaptured in fiscal year 1984-85 and 36.54 units were recaptured in fiscal year 1985-86. Based on fiscal year 1985-86 caseload data, only 4.63 additional units were recaptured in fiscal year 1986-87. In fiscal year 1987-88, 4.56 units were recaptured and in 1988-89, no units were recaptured, since all of the subject units were in SELPAs that could retain them based on sparsity and/or LCI-impaction waiver approval. 1989-90 saw only 4.14 units recaptured, and no units are scheduled for recapture in 1990-91. All recaptured units are reallocated as additional growth units above and beyond the number of growth units from specific appropriations for growth. It is important to note that a one-year extension is granted prior to a recapture in order to allow SELPAs to prepare for the reduction.

Exhibit II.1 displays a summary of growth funding from 1984-85 through 1989-90.

Exhibit II.1

**HISTORICAL GROWTH SUMMARY,
1984-85 THROUGH 1989-90**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Approp.	LCI mid-yr. imp. units converted	Cost of LCI units	Recapture units	Cost of recapture units	Net approp. (1-3+5)	Growth demand	Unfunded balance (7-6)	Actual growth calc. program proration factor	Approx. % funded (6/7)
1984/85										
Budget Act	10,000,000	N/A	N/A	3.11	222,741	10,222,741	17,014,087	6,791,346	--	60
1985/86										
Budget Act	10,000,000	14.00	597,684	36.54	Prorated units	9,402,316	39,349,927	29,947,611	0.23890	24
SB 656--Seymour Mid-yr. retro- active	<u>5,000,000</u> 15,000,000					14,402,316	39,349,927	24,947,611	0.35680	37
1986/87										
Budget Act	24,100,000	24.23	1,341,763	4.63	248,240	23,006,477	52,373,823	29,367,346	0.43927	44
1987/88										
Budget Act	44,885,000	22.14	1,236,445	4.56	215,423	43,863,978	70,045,347	26,181,369	0.62622	63
1988/89										
Budget Act	64,200,000	0	0	0	0	64,200,000	69,141,164	4,941,164	0.92800	93
1989/90										
Budget Act	14,500,000									
AB 198--O'Connell	10,000,000									
AB 1087--Hughes	<u>8,000,000</u>									
	32,500,000	13.85	1,042,683	4.14	290,885	31,748,202	69,860,006	38,111,804	0.45832	45
AB 198 - O'Connell Budget Act - Very Sparse SELPAs	<u>500,000</u> 33,000,000	--	--	--	--	500,000	500,000	N/A	N/A	N/A

III. SPECIAL EDUCATION GOVERNANCE: THE SELPA*

This chapter describes the SELPA mission, size and scope, and regionalized services.

SELPA MISSION

SELPAs were established to implement state and federal mandates for improved services to handicapped students. A major concept of both P.L. 94-142 and the California Master Plan for Special Education was that handicapped students should be educated in the least restrictive environment (LRE) in which they, and their classmates, could be successful, and that every special education child had the right to a free, appropriate public education.

Because this was a relatively new concept until the early 1970s, a plan was needed to overcome long-standing prejudices and practices in education. With recognition that this was basically a civil rights issue, many states acknowledged their responsibilities by setting up regional structures to ensure appropriate implementation. In California, the SELPA serves that purpose, and the Education Code defines the manner in which the governance structure is to be established.

Section 56170 of the Education Code provides school districts with three planning options for the provision of special education to individuals with exceptional needs residing in their districts:

1. If it is of sufficient size and scope, a district may submit its own local plan;
2. A district may join with one or more other districts to jointly develop and submit a local plan; or
3. A district may join with a county office or county offices to cooperatively develop and submit a local plan.

Under Options 2 and 3, the plan must:

- Specify responsibilities for providing special education services to all the individuals with exceptional needs residing in the districts within the geographic area covered by the plan;

* This chapter has been adapted from Marie Otto's A Study of SELPAs, which was adopted on October 6, 1989 by special education local plan area administrators, and from the Special Education Fiscal Task Force Report, which was prepared under the direction of Jack Kennedy, Administrator, Local Assistance Bureau for School Apportionments, Grants and Fiscal Assistance, California Department of Education.

- Contain provisions for a governance structure for the operation of the plan; and
- Identify the local educational agency or other administrative entity, if not the county office, which will serve as the Responsible Local Agency or Administrative Unit.

The Administrative Unit shall provide the necessary administrative support for the coordination of the plan's implementation and perform such functions as the receipt and distribution of regionalized service funds. The service areas covered by these single district, multi-district, or county office plans are called SELPAs.

This concept of planning is the core of what was called the Master Plan for Special Education in California. The intent is to ensure that all individuals with exceptional needs have access to appropriate special education services and that the responsibility for providing each service is clearly identified in each SELPA. It is also intended that, through cooperative planning, duplication of services and service delivery structures will be minimized and that programs will have greater cost-effectiveness.

Additionally, the regionalized service delivery concept was considered to be a more effective means of providing services to individuals with exceptional needs based on the following observations:

- Individuals with exceptional needs comprise only a small proportion of the school population;
- Many school districts in California are small school districts and, therefore, have even smaller numbers of students with exceptional needs;
- A large number of school districts could not efficiently support a full program or class in a particular need area of special education due to their size, location and lack of resources; and
- It requires a large enrollment base to generate enough pupils with low-incidence disabilities to enable appropriate and efficient programs. For example, 20,000 average daily attendance would generate fewer than 200 pupils who are blind, deaf, or severely orthopedically impaired.

SIZE AND SCOPE

The State Board of Education has adopted size and scope standards as required by Section 56170 of the Education Code. These standards require:

- For metropolitan areas (200 or more average daily attendance [ADA] per square mile);
 - For a single-district SELPA, at least 20,000 ADA; or
 - For a multi-district SELPA, at least 30,000 ADA.
- For rural areas (areas with less than 200 ADA per square mile);
 - 15,000 ADA to be a single-district SELPA.
- The SELPA should be capable of providing a full scope of services in order to meet the needs of all individuals with exceptional needs residing in its geographic area.

Some of the single and multi-district SELPAs meet the scope requirement by contracting with other SELPAs to provide services for their severely handicapped and/or low-incidence disabilities populations.

REGIONALIZED SERVICES

Along with regionalized planning, SELPA governance structures were charged with regionalized functions:

- Program Specialist Services:
 - Observe, consult with, and assist resource specialists, designated instruction and services instructors, and special class teachers;
 - Plan programs, coordinate curricular resources and evaluate effectiveness of programs for individuals with exceptional needs;
 - Participate in each school's staff development, program development and innovation of special methods and approaches;
 - Provide coordination, consultation and program development primarily in one specialized area or in areas of the specialist's expertise; and
 - Be responsible for ensuring that pupils have full educational opportunity regardless of their district of residence.
- Personnel development, including training for staff, parents, and members of the Community Advisory Committee.
- Planning and conducting annual program evaluation activities.
- Data collection and development of a management information system.

- Curriculum development.
- Administrative support and coordination of the implementation of the local plan.

The local plan developed within each SELPA and approved by the State Board of Education must describe the governance and administration within the SELPA. For multi-district plans, the role of governing boards must be defined in the policy-making process as must special education administrators' responsibilities for plan implementation.

IV. THE COMPONENTS AND METHODS FOR SPECIAL EDUCATION FUNDING

This chapter describes the components on which special education funding is based. It also discusses in detail the methods of distributing special education funds.

BACKGROUND*

SB 1870, enacted in 1980, created a funding model for special education based on reported costs. These costs were recorded on the Supplemental Annual Financial Report, more commonly known as the J-41A for school districts and the J-73A for county offices of education.

The California School Accounting Manual requires that costs incurred during the prior fiscal year be assigned and allocated to an instructional program. The three instructional programs are identified as General Education, Special Education, and Special Projects.

Direct costs that occurred during a fiscal year were assigned directly to the appropriate instructional program. Direct costs of these programs included salaries and benefits of teachers and instructional aides, textbooks, instructional supplies, and equipment.

Using designated methods, support costs were then allocated to the appropriate instructional programs. These support costs included instructional administration, school administration, pupil services, maintenance, operations, transportation, and district administration. Pupil services costs included expenditures associated with attendance, welfare, guidance, counseling, and health.

Support costs that were not identified as accruing to a particular instructional program were put into a pool for later distribution. These costs were allocated on a pro rata basis to all instructional programs and were called "indirect costs" from which indirect cost rates were derived. Instructions accompanying the J-41A/73A required that indirect cost rates not exceed 8 percent of the sum of direct costs and direct support costs.

The J-41A and J-73A cost reporting documents for fiscal year 1979-80 ultimately became the documents used to determine the special education entitlements. However, a variety of methods for

* This background section was adapted from the Special Education Fiscal Task Force Report, which was prepared under the direction of Jack Kennedy, Administrator, Local Assistance Bureau for School Apportionments, Grants and Fiscal Assistance, California Department of Education.

allocating direct support costs were used throughout the state in that year. For example, allocation methods used to determine the amount of time a school principal spent administering special education programs varied significantly among local educational agencies (LEAs).

As a result of the variety of allocation methods used by LEAs, a wide range of costs were reported for special education causing disparity in the results of the funding formula set forth in SB 1870.

In 1984, the State Superintendent of Public Instruction established the Financial Management Advisory Committee, commonly known as the FMAC. As an outgrowth of FMAC, a committee was charged with the responsibility of developing a system that would provide for consistent cost accounting reporting. Standard methods of allocating support costs have now been in place, with the implementation of the J-380 (for school districts), J-580 (for county offices of education), and J-780 (for joint power authorities) Annual Program Cost Data Reports, since fiscal year 1985-86.

PURPOSES AND USES OF THE J-50

Each year J-50 worksheets translate and refine the complex web of statute and state budget appropriation and control language into the mathematical formulas, rules, and instructions to be used in distributing over \$1.3 billion in state funding for special education. The primary purposes and uses of the J-50 worksheets are as follows:

- **Communication** - As an official state worksheet, the J-50 communicates to SELPAs and their member LEAs updated rules, formulas, and instructions which will be used to determine local funding for special education.
- **Local Planning and Policy-Making** - Each year local policy-makers must adapt their programs both to the needs of changing student populations and to the constraints of limited financial resources. In evaluating options, the formulas and rules in the J-50 worksheets provide the basis for measuring state revenue gains and losses for each alternative under consideration.
- **Revenue Estimating and Budgeting** - The J-50 worksheets may be used to compute estimated special education revenues for local budget purposes and to prepare budget updates during the year.

- **Filing of Financial Claims** - In order to receive special education funding, each SELPA and its member LEAs must file financial claims with the state at 1st period (i.e., December) and at 2nd period (i.e., April) during the current fiscal year, as well as an annual report after the year is closed. This financial claim process is built around preparation of the J-50 Report by each SELPA and its member LEAs and the filing of selected J-50 forms with the state.
- **State-Level Information Resource** - The data gathered by the California Department of Education on the J-50 Forms are a valuable source of local special education operations data for state planning and policy-making.

FUNDING COMPONENTS

Upon passage of SB 1870, the J-50 documents were developed to implement the legislation. The initial computations established a base for each LEA. Included in this base were the following:

- **Instructional Personnel Service Units and Unit Rates (IPSUs and IPS Unit Rates)** - The number of basic instructional units (teacher, or teacher and aide, etc.), which may vary by instructional setting. Unit Rates are based on average salaries and fringe benefits of Special Day Class teachers, Resource Specialist Program teachers, Designated Instruction and Services specialists, and classified aides.
- **Support Services Ratios (SSRs)** - All other costs of operating including average salaries and fringe benefits for psychologists, nurses, counselors, etc., providing assessment and Individualized Education Program (IEP) development, school administration, district office administration, custodial services, substitute teachers, substitute aides, classroom supplies, testing materials, office supplies, duplicating consultants, workshop/travel, maintenance, utilities, equipment, and indirect costs.
- **Local General Fund Contribution (LGFC)** - The difference between an LEA's 1979/80 special education adjusted expenses and the amount of revenue received for special education in that year.
- **Other Entitlement Components** - For LEAs, if applicable: extended year IPSUs, extended year support service ratios, and non-public school and agency costs. For SELPA administrative units: regionalized services, program specialists and low-incidence funds. For county offices of education: longer day and year incentives, if offered.

These entitlement components are used to determine an LEA's funding. The sources of revenue include the following:

- SDC ADA Revenue limit funds;
- Federal P.L. 94-142 local assistance entitlements;
- Local General Fund Contribution;
- Applicable local taxes;
- Excess revenue reallocation from county offices, if applicable (according to Education Code Section 56713); and
- Net state J-50 special education apportionments.

It is important to recognize that most LEAs have "two" LGF contributions. The first is the "computed" LGFC as determined by the difference in state and federal revenues and expenses in fiscal year 1979/80. The law intended that this difference become a permanent contribution to the special education program. The J-50 accomplishes this by deducting the computed LGFC from the gross entitlement. The second local contribution is commonly referred to as the actual encroachment. This is the amount between expenses as reported on the J-380/580/780 and revenues received for a given year.

Key entitlement and income source components are described here. Exhibit IV.1 presents a general overview of key entitlement component makeup.

Calculation of the IPS Unit Rates

Worksheets were provided for certificated personnel in each of the three instructional settings. The worksheets included columns for teacher's name, assignment, 1979/80 salary paid, service days during regular school year, percent of time teacher worked each day, and full-time equivalency. Exhibit IV.2 illustrates how the average unit rates were calculated based on the totals taken from the worksheets:

Exhibit IV.1

MAJOR SPECIAL EDUCATION ENTITLEMENT COMPONENTS

INSTRUCTIONAL PERSONNEL SERVICE UNIT IPSU ENTITLEMENT

SUPPORT SERVICES RATIO SSR ENTITLEMENT

INSTRUCTIONAL PERSONNEL SERVICE UNIT

One unit equals one of the following:

SEVERELY HANDICAPPED IPSU

- o SDC - Average Salary & Fringe of:
One Special Day Class Teacher and
1.05 Full-Time Equivalent Aides *

NON-SEVERELY HANDICAPPED IPSU

- o SDC - Average Salary & Fringe of:
One Special Day Class Teacher and
1.05 Full-Time Equivalent Aides *
- CR
- o RSP - Average Salary & Fringe of:
One Resource Specialist Program Teacher and
One Full-Time Equivalent Aide

CR

- o DIS - Average Salary & Fringe of:
One Designated Instruction and Services Specialist
Such as:

Speech & Language Therapist
Itinerant Teacher
Adaptive P. E. Therapist
Classified DIS Aides (Approx. 3 Aides = 1 Unit)

Other DIS Specialists Listed
In Education Code Section 56363

SUPPORT SERVICES

Average Salaries & Fringe of Support Staff,
including, but not limited to:
Psychologists, Nurses, and Counselors for
assessment, evaluation, & IEP development
School Administration
District Office Administration
Custodial
Substitutes - Certificated & Classified

Other Operating Costs,
including but not limited to:
Classroom Supplies
Testing Materials
Office Supplies
Duplicating
Consultants
Workshop/Travel
Maintenance
Utilities
Equipment
4% Indirect Cost

* Note: 1.05 is the FTE used to calculate a SELPA's aide entitlement. Units may be allocated with 0, 1, or 2 aides for SDCs, and 0 or 1 aide for RSPs.

Exhibit IV.2

UNIT RATE CALCULATION FOR CERTIFICATED EMPLOYEES

FORM J-50 B-1					
CERTIFICATED IPSUs					
Name	Assignment	Reg. Sch. Yr. Salary	# Service Days	% of day	FTE
Totals		\$312,202			17
		Average Salary			\$18,365
	Fringe:	Percent of Salary		Average Fringe	
	U. I.	0.200%		36.73	
	STRS	8.307%		1525.58	
	W. C.	1.270%		233.24	
	H & W			1524.60	
	Total Fringe				3,320
	Average Salary & Fringe				\$21,685
	Actual Salaries Reg. Year				\$312,202
	Actual Fringe Reg. Year				55,320
	Actual Sal/Fringe Ex. Year				25,559
	Total Salaries & Benefits 79/80				\$393,081

By totaling salary and fringe costs, and dividing by the number of full-time equivalent teachers, an average salary and fringe similar to the \$21,685 in Exhibit IV.2 can be obtained.

The DIS unit rates were determined in the same manner as the unit rates for the other instructional settings. Specific services follow:

1. Language and speech development and remediation
2. Audiological services
3. Orientation and mobility instruction
4. Instruction in the home or hospital
5. Adapted physical education
6. Physical and occupational therapy
7. Vision services
8. Specialized driver training instruction
9. Counseling and guidance
10. Psychological services other than assessment and development of the individualized education program
11. Parent counseling and training
12. Health and nursing services
13. Social worker services

14. Specially designed vocational education and career development
15. Recreation services
16. Specialized services for low-incidence disabilities, such as readers, transcribers, and vision and hearing services

The portion of psychologists, nurses, audiologists, social workers, vocational education staff, occupational and physical therapist salaries included in the total was ONLY for that time spent providing direct services to students as designated in the IEP. Costs of providing assessment and development of the IEP were included in the support services ratio.

Extended year teacher and aide costs were identified and later worked into the final calculations that established support service ratios and local general fund contributions.

Aides assigned to both SDC and RSP teachers were listed on worksheets provided for classified personnel. Average salary and benefits were determined for aides in a manner similar to that used for certificated averages with two exceptions. The first exception was that the unit rate for LEAs that had operated FTEs of less than six hours was increased to six hours. Those LEAs that actually operated FTEs of more than six hours were computed on the actual hours paid. Therefore, some LEAs have a greater aide entitlement than six hours.

The second exception was that all fringe benefit costs for classified personnel were built into the unit rate, regardless of benefits actually paid. These fringe benefits included a percentage for Unemployment Insurance (U.I.), Public Employees' Retirement System (PERS), Old Age, Survivors, Disability and Health Insurance (OASDI), Workers' Compensation (W.C.), as well as the LEA's then-current cost per employee for Health and Welfare Insurance (H&W). The intent of the Master Plan was to employ six-hour aides, and the formula was developed accordingly.

Exhibit IV.3 illustrates the final calculation to determine the six-hour unit rate:

Exhibit IV.3

UNIT RATE CALCULATION FOR CLASSIFIED EMPLOYEES (AIDES)

FORM J-50 B-4			
CLASSIFIED IPSUs			
Aide Name	Assignment	Total Salary Paid	Total Hours Worked
Totals		\$136,252	27,454
Average Cost Per Hour			\$4.96
Hours Per Day			
Use the higher of actual hours worked per day or 6 hours.		x	6
Times No. of Paid Days		x	197
Average Salary			\$5.863
Fringe:	Percent of Salary	Average Fringe	
U. I.	0.200%	11.73	
PERS	12.557%	736.22	
OASDI	6.130%	359.4	
W.C.	1.270%	74.46	
H & W		1680.82	
Total Fringe			\$2,863
Average Salary & Fringe			\$8,726
Actual Salaries Reg. Year			136,252
Actual Fringe Reg. Year			27,292
Actual Sal/Fringe Ex. Year			7,762
Total Salaries & Benefits 79/80			\$171,306
Computed Salary & Benefits			243,354
Additional Aide Time			\$72,048

Computed Salary & Benefits		
Average 6 Hr. Aide		\$8,726
Entitlement:		
SDC Cert. FTE	10	87,256
RSP Cert. FTE	17	148,336
Extended Year		7,762
		\$243,354

The example in Exhibit IV.3 demonstrates how to use salaries paid, hours worked, days worked, and fringe benefit costs to calculate an average salary and fringe cost per employee. In this case, that cost was \$8,726.

For LEAs that operated aides for fewer than six hours per day in fiscal year 1979/80, the final calculations identified \$72,048 as "Additional Aide Time." This sum represented the difference between actual salaries and benefits paid in that year and the J-50 computed salary and fringe of employing six-hour aides.

The \$72,048 can be traced through as a component of support service ratio calculation on the following page (line 16, on Exhibit IV.4).

Calculation of Support Services Ratios

Form J-50B-6 was used to establish the support services ratio for SB 1870 funding. Exhibit IV.4 presents an example of support service ratio calculation.

Exhibit IV.4

SUPPORT SERVICE RATIO CALCULATION

FORM J-50B-6		1980/81 FIRST PRINCIPAL
1. Total 1979/80 Special Ed. Costs. Total J-41A or J-73A Special Education expenses including Direct, Direct Support, and Indirect Support (Exclude MGM)	+ \$1,762,691	
2. DCHP Costs. All DCHP costs if not included above	+	
3. Pregnant Minor Costs. Deduct costs included on Line 1	-	
4. Non-Public School Costs. Deduct costs included on Line 1	- -21,416	
5. Special Education Transportation Costs. Deduct costs which are included on Lines 1 and 2	- -81,264	
6. Home & Hospital Instruction Costs. Deduct costs for temporary physical disabilities included on Line 1	-	
7. County Capital Outlay Costs. Deduct costs included on Line 1	-	
8. Regional Services. Deduct costs included on Line 1	- -73,031	
9. Total Adjusted Special Education Costs	=	\$1,586,980
10. Special Class Teachers Actual Salary & Fringe Costs Form J-50B-1	+ 393,081	
11. Resource Specialists Actual Salary & Fringe Costs Form J-50B-2	+ 221,296	
12. DIS Actual Salary & Fringe Costs Form J-50B-3	+ 230,561	
13. Teacher Aide Actual Salary & Fringe Costs Form J-50B-4	+ 171,306	
14. Total Teacher & Aide Costs		1,016,244
15. Total Support Services Costs. Subtract Line 14 from Line 9		570,736
16. Additional Aide Cost Form J-50B-4		72,048
17. Total Adjusted Teacher and Aide Cost. Line 14 plus Line 16		\$1,088,292
18. Support Services Ratio. Divide Line 15 by Line 17		0.5244

Exhibit IV.4 shows that support services costs in the 1979/80 base fiscal year equalled 52 percent of instructional costs in this example. The amounts shown in Lines 10 through 13 of Exhibit IV.4 were taken from the worksheets used to determine average unit rates. Line 16 is the cost of calculated additional aide entitlement for LEAs that used less-than-six-hour FTEs in fiscal year 1979/80. Since Line 17 is the divisor, inclusion of this item slightly lowered the support ratio (see Exhibits IV.2 and IV.3).

The actual total special education costs (including indirect costs) as reported on the J-41A/73A Supplemental Financial Report were used as the beginning base. Certain concepts were used to develop support services ratios which redefined program using costs prepared based on state guidelines prior to implementation of the Master Plan. These concepts are described as follows:

1. The fiscal year 1979/80 special education costs were reported on the Supplemental Annual Financial Report - Part I - General Fund:
 - a. J-41A (districts) and J-73A (county offices) included General Fund costs only. Other funds were excluded which may have included special education costs (e.g., not facility fund costs).
 - b. Development Centers for Handicapped Pupils (DCHP) costs were reported in a separate fund and not included on J-41A/73A, and so were subsequently added to the costs as reported in 1. above (Line 2 in Exhibit IV.4).
2. Costs for student programs included above which did not meet the federal definition of handicapped students as defined in Public Law 94-142 were deducted:
 - a. Mentally Gifted Minors (MGM) (Line 1 in Exhibit IV.4).
 - b. Pregnant Minors (Line 3 in Exhibit IV.4).
 - c. Home and Hospital instruction for students with temporary disabilities (Line 6 in Exhibit IV.4).
3. Funding of certain components was clearly defined in the Master Plan and was not intended to be included as part of the support services ratios. Costs of these programs were deducted from the base.
 - a. Costs of providing nonpublic school services were deducted as funding based on 70 percent of NPS excess costs (Line 4 in Exhibit IV.4).
 - b. All costs of providing home-to-school transportation were deducted from subsequent funding of approved costs of 100 percent reimbursement for county offices and 80 percent for districts (Line 5 in Exhibit IV.4).
 - c. The costs of county capital outlay were deducted because funding for these kinds of expenses was to come from the county revenue limit funding (Line 7 in Exhibit IV.4).
 - d. All costs for Regionalized Services and Program Specialists were deducted, and funding was based on a per pupil amount not to exceed 10 percent of the CBEDS enrollment (Line 8 in Exhibit IV.4).

Local General Fund Contribution (LGFC)

Following the calculation of the support services ratio was that of the LGFC. The fiscal year 1979/80 adjusted costs were compared to adjusted revenues with the difference becoming the "calculated" LGFC. Exhibit IV.5 illustrates the adjustment to revenues and displays the resulting LGFC.

Exhibit IV.5

CALCULATION OF LOCAL GENERAL FUND CONTRIBUTION (LGFC)

FORM J-50C-1		1980/81 FIRST PRINCIPAL
1. Total Adjusted 79/80 Special Ed. Costs from J-50B-6, Line 9.		\$1,586,980
2. 1979/80 State Special Ed. Apportionment	\$1,041,272	
3. District Revenue Limit. K-12 (P2) Base Revenue Limit times P2 ADA for Special Day Classes and Non-Public Schools	+ 261,281	
4. Total 1979/80 DCHP Revenue		
a. DCHP Apportionments	+	
b. DCHP Revenue Limit Adjustment	+	
5. Licensed Children's Institutions Revenue Limit	+	
6. Tuition received from Special Ed. Include tuition received from other Districts/Counties and excess cost revenue.	+	
7. Federal Income. Include PL 94-142 Local Assistance Entitlement	+ 210,511	
8. Total 1979/80 Special Ed. Revenue	= \$1,513,064	
Deduct the following:		
9. Pregnant Minors Revenue		
a. Master Plan Districts use Pregnant Minors, Dec. 1, 1979 approved count times \$2296	-	
b. Non-Master Plan Districts use total adjusted 79/80 apportionment plus revenue limit P2 ADA	-	
10. Home Instruction Revenue. Total adjusted revenue for home or hospital instruction for pupils with temporary physical disabilities	-	
11. Approved Transportation Revenue.	- (60,000)	
12. Adjusted 79/80 Revenue		\$1,453,064
13. Adjusted 79/80 General Fund Cost. Line 1 minus Line 12		133,916
14. Total 79/80 ADA Second Principal	7,091	
15. 1979/80 Cost Per ADA	\$18.89	
16. Total 80/81 ADA Second Principal	6,629	
17. Adjusted 80/81 General Fund Cost. Multiply Line 15 by Line 16		125,222
18. Local General Fund Contribution. Lesser of Line 13 or Line 17		\$125,222

The initial calculations performed to determine support services ratios had a significant relationship to the local general fund contribution. Generally speaking, when the support service ratio is high, so is the LGFC.

Exhibit IV.6 displays two examples to illustrate this relationship. Note that on Line 1 in both examples the starting base of fiscal year 1979/80 costs and Line 4 total teacher and aide costs are the same.

In Example I, greater adjustments were made to the cost base by a total of \$250,000. This results in a .5000 Support Services Ratio whereas in Example II a .6000 ratio is produced.

The bottom section of the exhibit shows the adjusted special education costs on Line A. Adjusted income on Line D is equal. However, the result of the adjusted fiscal year 1979/80 general fund cost on line E is substantial.

Exhibit IV.6

RELATIONSHIP BETWEEN SUPPORT SERVICES RATIOS AND LOCAL GENERAL FUND CONTRIBUTION

SUPPORT SERVICES RATIOS		EXAMPLE I	EXAMPLE II	DIFFERENCE
1. 1979/80 TOTAL SPECIAL ED. COSTS		\$4,500,000	\$4,500,000	0
2. LESS ADJUSTMENTS:				
A. PREGNANT MINORS	(90,000)		(50,000)	(40,000)
B. NON-PUBLIC SCHOOLS	(100,000)		(80,000)	(20,000)
C. TRANSPORTATION	(400,000)		(250,000)	(150,000)
D. TEMP. HOME & HOSPITAL	(60,000)		(40,000)	(20,000)
E. REGIONAL SERVICES	(100,000)		(80,000)	(20,000)
3. ADJUSTED SPECIAL ED. COSTS		\$3,750,000	\$4,000,000	(250,000)
4. TOTAL TEACHER & AIDE COSTS	2,500,000		\$2,500,000	0
5. TOTAL AMOUNT SPENT ON SUPPORT	\$1,250,000		\$1,500,000	(250,000)
6. SUPPORT RATIO (LINE 5 DIVIDED BY LINE 4)		0.5000	0.6000	-0.1000

LOCAL GENERAL FUND CONTRIBUTION		EXAMPLE I	EXAMPLE II	DIFFERENCE
A. TOTAL ADJUSTED SPECIAL ED. COSTS		\$3,750,000	\$4,000,000	(250,000)
B. REVENUE RECEIVED				
o STATE AID	2,400,000		2,400,000	0
o BASE REVENUE	750,000		750,000	0
o LCI INCOME	14,000		14,000	0
o TUITION	122,000		122,000	0
o FEDERAL PL94-142	560,000		560,000	0
SUBTOTAL REVENUE RECEIVED	3,846,000		3,846,000	0
C. LESS ADJUSTMENTS:				
o PREGNANT MINOR INCOME	(36,000)		(36,000)	0
o TEMP. HOME/HOSP. INCOME	(36,000)		(36,000)	0
o TRANSPORTATION INCOME	(140,000)		(140,000)	0
D. ADJUSTED INCOME	3,634,000		3,634,000	0
E. ADJUSTED 79/80 GENERAL FUND COST	116,000		\$366,000	(\$250,000)
F. AMT. PER A.D.A. 79/80	19,000	\$6.11	\$19.26	(\$13.16)
G. AMT. PER A.D.A. 80/81	19,250	\$117.526	\$370.816	(\$253.289)
H. LESSER OF E OR G		\$116,000	\$366,000	(\$250,000)

As Exhibit IV.6 depicts, great variation in SSR and LGFC was possible from similar-sized LEAs with similar special education costs. This variation and apparent inequity was noted by the Special Education Fiscal Task Force, and their report recommended equalization of LGFCs and implementation of new support calculations based on statewide standards for each instructional setting.

Elements and Sources of Special Education Revenue

The components of special education entitlements and the elements that make up special education revenue are displayed in Exhibit IV.7.

Exhibit IV.7

ELEMENTS AND SOURCES OF SPECIAL EDUCATION REVENUE

MAJOR ELEMENTS OF SPECIAL EDUCATION ENTITLEMENTS		
1.	IPSU Income/Including Infants	\$1,000,000
2.	Extended Year Income	50,000
3.	Support Services Ratio Income	475,000
4.	Non-Public School 70% Income	75,000
5	TOTAL SPECIAL EDUCATION ENTITLEMENT	\$1,600,000

SOURCES OF REVENUE			
	EXAMPLE I	EXAMPLE II	Difference
A. Base Revenue SDC	100 ADA x \$3000 = \$300,000	150 ADA x \$3,000 = \$450,000	\$150,000
B. Federal PL 94-142 Local Assistance, Prior Year Dec. Count	500 UDC* x \$275 = 137,500	500 UDC x \$300 = 150,000	12,500
C. LGFC	50,000	50,000	0
D. State Apportionment (Total Entitlement, less Items A, B & C)	1,112,500	950,000	(162,500)
E TOTAL NET J-50 SPECIAL EDUCATION ENTITLEMENT	\$1,600,000	\$1,600,000	0

*Note: In this exhibit, UDC is the unduplicated pupil count taken on December 1 of the prior fiscal year.

Exhibit IV.7 is intended to display the constant net revenue shown on Line 5 and Line E. As the base revenue and Federal P.L. 94-142 Local Assistance become greater, the state apportionment decreases accordingly.

The base revenue for SDC ADA, P.L. 94-142 local assistance, and the state special education apportionment must be expended for special education. No similar requirement exists for the LGFC, but it is highly unlikely that an LEA will be able to operate its programs without expending at least the calculated LGFC.

SELPA DISTRIBUTION METHODS

This section of the manual will provide specific financial details concerning the following areas.

- Distribution Systems - The manner in which a SELPA distributes IPSUs to its entities;
- J-50 Freeze and Recapture Calculations - The process used by the state to recapture under-utilized IPSUs;
- Growth - Criteria used to establish eligibility for growth;
- Infants - Staffing ratios; state vs. federally funded IPSUs;
- Preschool Students Requiring Intensive Services (RIS) and Preschool Students Not Requiring Intensive Services (NOT-RIS) - Current federally funded NOT-RIS preschool program and state funded RIS IPSUs; and
- Distribution of IPSUs - Distribution of regular IPSUs, Licensed Children's Institution (LCI) IPSUs non-deficit, the allocation of aide hours, and the reallocation of IPSUs between settings.

Distribution Systems

Education Code Section 56200 requires that each SELPA develop a Local Plan which describes specific details of its operation. The Local Plans are rewritten every three years cooperatively by a committee of representatives of special and regular teachers and administrators selected by the groups they represent and with input from the Community Advisory Committee (CAC) to ensure adequate and effective participation and communication. After being approved at the local level, the Plans are reviewed at the state level and either approved at that time or returned to SELPAs for modification.

One of the elements of the Local Plan is a description of the planning process for the distribution, reallocation, recapture of IPSUs and allocation of instructional aides. Due to the diversity of SELPA governance and structure throughout the state, the manner in which IPSUs are distributed may vary greatly among SELPAS. A copy of a SELPA's Local Plan may be reviewed by contacting the SELPA office.

J-50 Freeze And Recapture Calculations

The freeze forms, which show the number of available IPSUs by instructional setting for a given fiscal year, are prepared by the state and sent to the SELPA. The SELPA is responsible for reviewing the data for accuracy and allocating the available IPSUs to its entities. The freeze forms are generally received at the same time as first and second principal J-50 forms are distributed. Notification of growth units by the CDE occurs during August of each fiscal year.

The freeze units are based on a SELPA's April unduplicated pupil count (UDC) as reported in accordance with Education Code Section 56728.5. The April count includes a count of duplicated (DUP) designated instruction and services provided. With the exception of DIS, the unduplicated pupil count is used by the state to test a SELPA's eligibility for maintaining the same number of units. For DIS, the state first tests using the unduplicated DIS count. If the SELPA class size is below the mandated average, a combination of the unduplicated and duplicated services is used. If a SELPA fails to meet the class size averages shown in Table IV.1, recapture occurs.

Table IV.1

MINIMUM AVERAGE CLASS SIZES NEEDED TO PREVENT RECAPTURE OF IPS UNITS

<u>INSTRUCTIONAL SETTING</u>	<u>UDC</u>		<u>UDC + DUP</u>
Special Day Classes	9		
Resource Specialists	21		
Designated Instruction & Services	20	OR	39

Exhibit IV.8 shows a sample SELPA that did not meet the class size averages in special day classes.

Exhibit IV.8

METHODS FOR DETERMINING RECAPTURE OF INSTRUCTIONAL PERSONNEL SERVICE UNITS

METHOD USED FROM FISCAL YEARS 1984/85 TO 1987/88

1.		2.	3.	4.	5.	6.
Setting	IPSUs	UDC & DIS	Class Size Average (Column 2/1)	Adjusted IPSUs	Recomputed Loading (Column 2/4)	IPSUs Subject to Recapture
SDC	110.11	941	8.55	104.56	9.00	5.55
RSP	76.88	1750	22.76	82.43	21.23	(5.55)
DIS	<u>61.00</u>	<u>956</u>	15.67	<u>61.00</u>	15.67	<u>0.00</u>
TOTAL	247.99	3647		247.99		0.00
DIS	61.00	2727	44.70		44.70	

METHOD USED STARTING IN FISCAL YEAR 1988/89

	1.	2.	3.	4.	5.	6.
Setting	IPSUs	UDC & DIS	Class Size Average (Column 2/1)	Adjusted IPSUs	Recomputed Loading (Column 2/4)	IPSUs Subject to Recapture
SDC	110.11	941	8.55	104.56	9.00	5.55
RSP	76.88	1750	22.76	76.88	22.76	0.00
DIS	61.00	956	15.67	61.00	15.67	0.00
TOTAL	247.99	3647		242.44		5.55
DIS	61.00	2727	44.70		44.70	

Units will be subject to loss in any instructional setting which fails to meet the requirements for maintenance of units. If loss is indicated in the DIS setting in which there are two standards, a comparison is made between DIS loss computed on both the unduplicated and duplicated standards. Actual DIS loss will be based upon the criterion which produces the lesser amount of loss.

In the past, when a SELPA computed its loss, units were shifted from settings below the minimum standards of 9/21/20 to settings above those same standards. By virtue of this realignment process, many SELPAs were able to satisfy the minimum loading requirements in all settings. Beginning in fiscal year 1988-89, preliminary language in the budget bill prescribed that units may only be shifted from settings below the minimum standards to settings above the growth loading standards of 10 for SDC, 24 for RSP and 24 for DIS (10/24/24). Stated another way, unit losses may be offset only

to the extent that growth is occurring in other settings.

A SELPA which meets either sparsity or LCI impactation criteria may apply for a waiver from recapture provisions. Such application must be made using state-provided forms and, if approved, will be valid only for one year. Since the sample SELPA in Exhibit IV.8 does not meet the growth standards shown in Table IV.2, 5.55 units would be recaptured after fiscal year 1987-88.

Table IV.2

MINIMUM AVERAGE CLASS SIZE UNDER GROWTH STANDARDS

<u>INSTRUCTIONAL SETTING</u>	<u>UDC</u>
Special Day Classes	10
Resource Specialists	24
Designated Instruction and Services	24

Since the April pupil count is used to perform these calculations, a one-year hold harmless condition exists. Therefore, if a SELPA must return underutilized IPSUs to the state, it does so one year later. This allows LEAs to plan ahead and meet the March deadline of the following year to issue layoff notices, if necessary.

Growth

A discussion regarding the growth and recapture process is presented in Appendix C. This appendix consists of a communication from the CDE to SELPAs on reallocation and growth.

SB 1870 placed a 10 percent funding cap on special education programs. A SELPA determines its cap by using the California Basic Educational Data System (CBEDS) October count of the current fiscal year. The total CBEDS count is adjusted before the 10 percent cap is applied as shown in Table IV.3.

Table IV.3

APPLICATION OF THE 10 PERCENT OF ENROLLMENT FUNDING CAP

<u>Description of Data Items</u>	<u>Data/Calculation</u>
Total SELPA CBEDS Enrollment	54,965
Less students attending programs within the SELPA and living in Licensed Children's Institutions (LCIs) (5-21 years of age)	(57)
Less students attending programs within the SELPA and living in other SELPAS	(43)
Plus students living in the SELPA and attending programs in other SELPAS	68
Plus nonpublic school students who are not residents of an LCI (these students are usually not included in CBEDS)	<u>27</u>
Adjusted CBEDS enrollment	54,960
Maximum Entitlement	x 10%
10 Percent of Adjusted CBEDS Enrollment	<u>5,496</u>

Within this 10 percent cap are sub-caps which were meant to provide equitable programs within the SELPA for students in the three instructional settings. These "not to exceed" sub-caps and the class size averages are in Table IV.4.

Table IV.4

FUNDING SUB-CAPS

<u>Instructional Settings</u>	<u>Sub-cap</u>	<u>Pupils Per Class</u>
Special Day Classes	2.8%	10
Resource Specialists	4.0%	24
Designated Instruction & Services	4.2%	24
Total	<u>11.0%</u>	
Less an overlap of (1 percent)	(1.0%)	
Funding Cap	<u>10.0%</u>	

The 11 percent total is meant to provide flexibility within the sub-caps. While SELPAs may apply for waivers to exceed one of the sub-caps, the overall total of 10 percent may not be exceeded for funding purposes.

It is important to note that, while funding is capped at 10 percent, a SELPA is required to serve all its eligible students regardless of the cap.

Exhibit IV.9 further illustrates the adjustments made to CBEDS, the 10 percent cap and application of the sub-caps.

Exhibit IV.9

EXAMPLE OF A SELPA IN COMPLIANCE WITH CALCULATING MAXIMUM ENTITLEMENT UNITS

1. a. Total October K-12 CBEDS enrollment	54,965
b. Less Licensed Children's Institutions (LCI) Spec. Ed. pupil count in April	(57)
c. Less enrollment of students from Other SELPAs, Based on April pupil counts	(43)
d. Plus resident pupils in other SELPAs' programs in April	68
e. Plus non-public school (non-LCI) Pupils	27
f. Total adjusted enrollment	54,960
2. Maximum Entitlement 10.00%	5,496
3. Number of NPS pupils, excluding pupils placed from LCIs, in April pupil count	(27)
4. Net Adjusted 10 percent	5,469

Instructional Setting	SDC	RSP / DIS	Subtotal	LCI	Total
5. a. Distribution of the 10% Limit	2.80%	7.20%	10.00%		
b. Computed pupils	1,531	3,938	5,469		
c. Prescribed entitlement caseloads	10	24			
d. Maximum authorized IPSUs	153.13	164.07	317.20	4.53	321.73

LCI Additions:	
37 Pupils in SDCs / 10 =	3.70
20 Pupils in RSPs / 24 =	0.83
Total LCI Additional IPS Units:	4.53

The maximum entitlement of units is critical in determining whether SELPAs are eligible for additional growth in relation to their 10 percent cap. If only the unduplicated pupil count were compared to the adjusted 10 percent of CBEDS, SELPAs would be penalized for serving higher-than-average numbers of pupils in their programs, as well as operating programs beyond their allocation. The

calculation of a SELPA's maximum entitlement of units adjusts for LCI pupils by adding units to the adjusted 10 percent total.

In fiscal year 1980-81, each SELPA was allowed to add instructional personnel service IPSUs up to the 10 percent funding cap. In fiscal year 1981-82, under the provisions of SB 769, each SELPA had to meet requirements consisting of a double test; high caseload in the prior year as well as an increase in the number of students served in the current year. SELPAs meeting this test were allowed to grow one half of the distance between the level of IPSUs the SELPA had in fiscal years 1980-81 and 1981-82, up to the ten percent funding cap. As a result of these provisions, there was little growth in the IPSU entitlement statewide.

The "freeze" of funded IPSUs occurred in fiscal year 1982/83 and continued through fiscal year 1983/84. SB 1379, passed in 1984, mandated the class size averages that currently govern the recapture process. Beginning in the 1984/85 fiscal year, SELPAs were tested for underutilization of units. SELPAs which are sparse or LCI-impacted may apply for waivers exempting identified units from recapture. If the waiver is approved, the SELPA is allowed to retain those units. Table IV.5 shows the number of units which have been recaptured since that time.

Table IV.5

**TOTAL INSTRUCTIONAL PERSONNEL SERVICE UNITS RECAPTURED
THROUGHOUT CALIFORNIA SINCE FISCAL YEAR 1984/85**

<u>Fiscal Year</u>	<u>Total IPSUs Recaptured</u>
1984/85	3.11
1985/86	36.54
1986/87	4.63
1987/88	4.56
1988/89	-0-
1989/90	4.14
1990/91	-0-

A "sparse" SELPA is defined as one with under 30,000 ADA and a pupil density of 25 or fewer ADA per square mile, or one with over 30,000 ADA and a pupil density of 20 fewer ADA per square mile. To be eligible for an "LCI impactation" waiver, a SELPA must have at least 3 percent of its unduplicated pupil count in licensed children's institutions, foster homes, or other similar residential facilities, exclusive of pupils in nonpublic schools.

Beginning in fiscal year 1984/85, the state provided for funded growth in IPSU entitlements. The levels of identified need, funded growth, and percent of growth funded are illustrated in Table IV.6 on the following page.

Table IV.6

FUNDING OF CALIFORNIA SPECIAL EDUCATION GROWTH

<u>Fiscal Year</u>	<u>Growth Needs (in millions)</u>	<u>Growth Appropriation (in millions)</u>	<u>Percent of Growth Funded</u>
1984/85	\$17.01	\$10.00	60
1985/86	39.35	15.00	37
1986/87	52.37	24.10	44
1987/88	70.05	44.89	63
1988/89	69.14	64.20	93
1989/90	69.86	32.50*	46*

* Note: An additional \$0.5 million was available for very sparse SELPAs not eligible for other growth, as approved.

The unfunded needs each year become part of the next fiscal year growth needs. It is considered that the lag in growth funding during the fiscal year 1982/83 and fiscal year 1983/84 as well as insufficient funding in other years continue to plague the special education funding model.

In addition to the funded growth for new IPSUs, Table IV.7 shows cost of living adjustments (COLAs) made to IPSUs since fiscal year 1980/81:

Table IV.7

COST OF LIVING ADJUSTMENTS (COLAs) MADE TO SPECIAL
EDUCATION INSTRUCTIONAL PERSONNEL SERVICE UNITS

<u>Fiscal Year</u>	<u>COLA</u>
1980/81	9.00%
1981/82	5.00%
1982/83	0.00%
1983/84	8.00%
1984/85	6.02%
1985/86	6.19%
1986/87	5.49%
1987/88	2.54%
1988/89	4.10%
1989/90	4.64%

The lack of a COLA in fiscal year 1982-83 and a lesser COLA than that for regular education in fiscal year 1981-82 significantly affected the difference between unit rates and actual teacher salaries. See Chapter 6 of the Special Education Fiscal Task Force Report for a more thorough discussion of these issues.

Studies conducted by the Special Education Fiscal Task Force confirmed that statewide direct costs as reported on the J-380/580 exceeded IPSU entitlements by about 17 percent in fiscal years 1984-85 and 1985-86. The findings indicate that two major areas of concern with the current funding model are the inadequate growth units and the value of IPS unit rates.

Infants

Infant funding has been provided in a fragmented manner throughout the state, with some programs mandated while others are permissive. Funding sources include federal discretionary monies and state IPSU allocations.

Some of the funding procedures for infant programs have been developed outside the parameters of the J-50 funding process while others have been developed using the J-50 parameters. A significantly different system of growth/recapture standards has been established for infant services, further complicating the calculations for funding, the data management process, and recordkeeping.

SELPAs that were operating infant programs in fiscal year 1980-81 through federal or state funds were mandated to continue operating these programs. These SELPAs, if above the 10 percent enrollment funding cap, were given an opportunity in fiscal year 1981-82 to apply for additional J-50 DIS-IPSUs if these units were in operation in fiscal year 1980-81 and were funded by federal funds. These DIS-IPSUs were outside the 50 percent growth limitation and the 50 percent support services squeeze that were applied to regular special education. They also subsequently became part of the freeze.

On June 28, 1985, AB 2557 was signed into law by the Governor. Education Code Section 56728.8 reads:

(a) Notwithstanding subdivision (d) of Section 56760, for the 1985/86 fiscal year and each fiscal year thereafter, a special education local plan area shall be eligible for state funding of those instructional personnel service units operated and fundable for services to individuals with exceptional needs younger than three years of age at the second principal apportionment of the prior fiscal year, so long as the unduplicated pupil count of these pupils divided by the number of instructional personnel services units is not less than the following:

- (1) For special classes and centers 12
- (2) For resource specialist programs. 24
- (3) For designated instruction and services
Based on the unduplicated pupil count . . .12
or
Based on the duplicated pupil count 39

Previous to this legislation, the ratio for special day classes was one to 10, as part of the ages 3-21 program funding. In fiscal year 1985/86, the class size averages previously shown were used for recapture but subsequent authority increased the growth standards to one to 16 for SDC and DIS for fiscal year 1986/87. However, to avoid penalizing existing programs, the fiscal year 1985/86 ongoing state and federally funded infant units were protected at 12. Eligible growth units were added to the freeze forms.

In addition to the state freeze units, SELPAs may be eligible for additional growth through the Federal Discretionary Grants process.

Preschool Students Requiring Intensive Services (RIS) and Not Requiring Intensive Services (NOT-RIS)

Information regarding preschool programs is provided in Appendix D.

IPSU DISTRIBUTION STEPS

A typical SELPA must have accurate information from a variety of sources to be able to most efficiently distribute its IPSUs. Certain steps must be completed before distribution can occur. These steps are listed below in the order in which they are completed. This example traces distribution at the first period, but it is substantially the same as a second period process.

- **Step 1** - Gather Information;
- **Step 2** - Determine available units after transfer IN and OUT of IPSUs to or from Other SELPAs/county offices;
- **Step 3** - Compare units operated, adjusted for transfers IN and OUT, to freeze units by instructional setting;
- **Step 4** - Realign the freeze units to correspond with the current SELPA needs; and
- **Step 5** - Allocate operating units to the SELPA LEAs.

The following is a discussion of the above steps and specific details of how each is completed.

Step 1 - Gather Information

The following information will be needed in order to distribute IPSUs:

<u>Information to Be Gathered</u>	<u>Provider</u>	<u>General Time Frame</u>
1. Growth Notification	California Department of Education	August
2. Freeze Forms • 0-2.9 years old • 3-21 years old	California Department of Education	Mid October for P-1 March for P-2
3. Transfer Students by Setting and by LEA • Number of students being transferred OUT to Other SELPAs or county offices • Numbers of students being transferred IN from Other SELPAs	SELPA MIS; Other SELPAs; county office. (This information should be verified between SELPAs and between program and business personnel.)	October for P-1 March for P-2
4. Fractional Units exchanged The fractional IPSUs per-student exchanged by SELPAs and County Offices	SELPA MIS; Other SELPAs; county office (Communication with sending or receiving SELPAs is important.)	Prior Agreement
5. Number of Units Each LEA in the SELPA is Operating for 0-2.9 and 3-21 Age Levels • SDC/Non-SH • SDC/SH • RSP • DIS - Certificated FTE • DIS - Classified FTE • Aides	SELPA MIS	October for P-1 March for P-2
6. Number of LCI/Foster Home Students Receiving Special Ed. Services in the SELPA by Instructional Setting (this is optional in some SELPAs)	SELPA MIS	October for P-1 March for P-2

Step 2 - Determine Available Units After Transfer IN and OUT of IPSUs to or from Other SELPAs/County Offices

A typical SELPA has resident students attending special education programs in other SELPAs or County Offices. It also has students attending its programs that live in other SELPAs. The following examples demonstrate one methodology for exchanging IPSUs. Please contact your SELPA Administrator and/or Business Administrator to determine the specific methodology used in your SELPA.

In the example below, the SELPA is transferring out a total of 35 students to SELPAs 1, 2, and 3. The exchange values of IPSU are determined by the receiving LEA based on the types of programs operated and may vary in certain instances. In this example, the number of pupils being transferred are multiplied by the values assigned for fractional IPSUs to calculate the final exchange of units shown in the last three columns.

Resident Students Transferred OUT							
Name of SELPA	No. Pupils	Fractional IPSUs			SDC 2 Aides	SDC 1 Aide	DIS Duplicated
		SDC 2 Aides	SDC 1 Aide	DIS Duplic			
SELPA 1	3		0.10	0.0417		0.30	0.13
SELPA 2	4		0.10	0.05		0.40	0.20
SELPA 2	26	0.1150		0.05	2.99		1.30
SELPA 3	2		0.10	0.0417		0.20	0.08
Totals	35				2.99	0.90	1.71

In comparison, the sample SELPA is transferring 34 students into its programs.

Non-Resident Students Transferred IN							
Name of SELPA	No. Pupils	Fractional IPSUs			SDC 2 Aides	SDC 1 Aide	DIS Duplic.
		SDC 2 Aides	SDC 1 Aide	DIS Duplic			
SELPA 1	14		0.10	0.0417		1.40	0.58
SELPA 4	2		0.10	0.0417		0.20	0.08
SELPA 5	17		0.10	0.0417		1.70	0.71
SELPA 6	1		0.10	0.0417		0.10	0.04
Totals	34				0	3.40	1.41

The SELPA is transferring OUT a total of 5.60 units and transferring IN 4.81 units. The net difference of .79 is deducted from the SELPA's freeze units. The resulting factor is the number of IPSUs available for SELPA operation. If the units IN were greater than those transferred OUT, the difference would be added to the freeze units, increasing the number of units available for operation. In the example below, the SELPA has available 294.52 units to operate its programs.

Total Units IN and OUT	
OUTS:	
SDC/1 Aide	0.90
SDC/2 Aides	2.99
DIS	1.71
Total OUT	5.60
INS:	
SDC/1 Aide	3.40
SDC/2 Aides	0.00
DIS	1.41
Total IN	4.81
OUTS less INS	0.79

Freeze Units	
SDC	124.11
RSP	86.50
DIS	84.70
Total	295.31
Less Difference	
Between INS & OUTS	(0.79)
Available IPSUs for SELPA Operations	294.52

Step 3 - Compare Units Being Operated, Plus Transfers IN and OUT, to Freeze Units, by Instructional Setting

By using the SELPA MIS system, the SELPA adds up the number of units currently in operation by instructional setting. The sample SELPA has five districts operating a total of 294.52 IPSUs. Most likely, this number would not equal the available freeze units but is used in the sample to provide coherence within the sample.

UNITS IN OPERATION				
LEAs	SDC	RSP	DIS	TOTAL
District A	13.00	12.50	15.87	41.37
District B	14.00	10.00	7.59	31.59
District C	55.00	31.50	30.23	116.73
District D	29.00	16.00	20.31	65.31
District E	11.00	18.00	10.52	39.52
Total	122.00	88.00	84.52	294.52
PLUS OUTS	3.89		1.71	5.60
LESS INS	(3.40)		(1.41)	(4.81)
Units Needed	122.49	88.00	84.82	295.31

The transfers of units OUT are added to those being operated by the SELPA LEAs and the transfers of units IN are deducted. The resulting number of units needed is 295.31.

Step 4 - Realign the Freeze Units to Correspond With the Current SELPA Needs

Based upon the comparison made in Step 3, the SELPA should realign the units within settings. Doing so may not increase the total number of freeze units, however. The sample shows that the SELPA is reducing the number of SDC units by 1.62 and increasing RSP by 1.50 and DIS by .12.

REALIGNMENT OF FREEZE UNITS			
I. P-1 DISTRIBUTION OF UNITS AMONG INSTRUCTIONAL SETTINGS			
Instructional Setting	Column A Maximum Units Available	Column B Units to Be Allocated	Column C Difference (+ or -)
SDC	124.11	122.49	1.62
RSP	86.50	88.00	(1.50)
DIS	84.70	84.82	(0.12)
TOTAL	295.31	295.31	0.00
Programmatic Justification For Redistribution of Units at P-1:			
The shift of units is necessary to provide programs for students in the Least Restrictive Environment and to accommodate the transfer of units in and out of the SELPA.			

Step 5 - Allocate Operating Units to the SELPA LEAs

The SELPA must now determine the number of available 6 hour FTE aides available to it using the realigned freeze SDC units times 1.05 plus the realigned RSP units. Please note that Transfers out of IPS Units, including aide allocations, must be accounted for before SELPA's allocation of units to its members. The SELPA's aide allocation is shown below:

SELPA AIDE FTE ENTITLEMENT	
Realigned SDC Freeze Units	122.49
Additional Entitlement	1.05
Total SDC Aide Entitlement	128.61
Realigned RSP Freeze Units	88.00
Total Aide FTEs	216.61

District A is operating a total of 41.37 IPSUs. Of these, 1.98 units are transfers IN. Therefore, the SELPA need only allocate 39.39 IPSUs to this operator. Of the total SDC units, 4 are SH and 9 are NSH.

UNITS IN OPERATION				
	SDC	RSP	DIS	Total
District A	11.60	12.50	15.29	39.39
Transfers IN	1.40		0.58	1.98
Total Operating Units	13.00	12.50	15.87	41.37
SH	4.00			
NSH	9.00			

To determine the number of no aide, one aide, and two aide classes to be allocated, the SELPA takes the number of SH and NSH aide hours in operation and converts them to 6 hour FTEs. However, for a few LEAs in the base fiscal year of 1979-80, more hours were being used and an FTE standard of more than six hours may have been established. In the following examples, 6.0 hours will be used as a FTE calculation.

Example One

District A is operating a total of 5.00 SH aide FTEs compared to 4 classes. Therefore, it needs 3.00 one aide, SH IPS Units and 1.00 two aide, SH IPS Unit ($3.00 + (1.00 \times 2) = 5.00$ FTEs). The total number of NSH aide hours operated is 129.00, or 21.50 FTEs. District A is operating 9 NSH SDCs and 12.50 RSP classes, or a total of 21.50 classes, which is equal to the calculated aide FTEs.

DETERMINATION OF NO AIDE, ONE AIDE, & TWO AIDE CLASSES			
	SH	NSH	TOTAL
Daily Aide Hours	30.00	129.00	159.00
Divided by 6 hours	6.00	6.00	
Aide FTE @ 6 hrs.	5.00	21.50	26.50
Number SDC Classes	4.00	9.00	13.00
Number RSP Classes		12.50	12.50
Total Classes	4.00	21.50	25.50
Number SDC 0 Aide Classes		0.00	0.00
Number SDC 1 Aide Classes	3.00	9.00	12.00
Number SDC 2 Aide Classes	1.00		1.00
Subtotal SDC	4.00	9.00	13.00
Number RSP 1 Aide Classes		12.50	12.50
Total Classes	4.00	21.50	25.50

On J-50 LPA Schedule B, the SELPA would allocate the following units:

J-50 LPA Schedule B	SDC			RSP		DIS	TOTAL
	No Aide	One Aide	Two Aides	No Aide	One Aide		
District A EDP 980	0.00	10.60	1.00		12.50	15.29	39.39
Transfers In EDP 996		1.40				0.58	1.98
TOTAL Operating Units	0.00	12.00	1.00	0.00	12.50	15.87	41.37

Example Two

District B is operating a total of 31.59 IPSUs. Because it does not receive transfer IN units, all 31.59 units must be allocated by the SELPA. Of the 14 SDC units, 4 are SH and 10 are NSH.

UNITS IN OPERATION				
	SDC	RSP	DIS	Total
District B	14.00	10.00	7.59	31.59
Transfers IN	0.00	0.00	0.00	0.00
Total Operating Units	14.00	10.00	7.59	31.59
SH	4.00			
NSH	10.00			

To determine the number of no aide, one aide, and two aide classes to be allocated, the SELPA takes the number of SH and NSH aide hours in operation and converts them to 6 hour FTEs. District B is operating a total of 6.59 SH aide FTEs compared to 4 classes.

Therefore, it needs 1.41 IPSU SH one aide and 2.59 SH two aides (1.41 + 2.59 + 2.59 = 6.59 FTEs). The total number of NSH aide hours being operated is 105.05 or 17.51 FTEs. District B is operating 10 NSH SDC classes and 10 RSP classes or a total of 20. Ten of those classes are RSP, leaving 7.51 SDC classes to be funded with one aide and 2.49 with no aide.

DETERMINATION OF NO AIDE, ONE AIDE, & TWO AIDE CLASSES			
	SH	NSH	TOTAL
Daily Aide Hours	39.55	105.05	144.60
Divided by 6 hours	6.00	6.00	
Aide FTE @ 6 hrs.	6.59	17.51	24.10
Number SDC Classes	4.00	10.00	14.00
Number RSP Classes		10.00	10.00
Total Classes	4.00	20.00	24.00
Number SDC 0 Aide Classes		2.49	2.49
Number SDC 1 Aide Classes	1.41	7.51	8.92
Number SDC 2 Aide Classes	2.59		2.59
Subtotal SDC	4.00	10.00	14.00
Number RSP 1 Aide Classes		10.00	10.00
Total Classes	4.00	20.00	24.00

On J-50 LPA Schedule B, the SELPA would allocate the following units:

J-50 LPA Schedule B		SDC			RSP		DIS	TOTAL
		No Aide	One Aide	Two Aides	No Aide	One Aide		
District B	EDP 980	2.49	8.92	2.59		10.00	7.59	31.59
Transfers in	EDP 996		0.00				0.00	0.00
TOTAL Operating Units		2.49	8.92	2.59	0.00	10.00	7.59	31.59

These two examples begin with a basic assumption that there are adequate aide hours to allocate to the LEAs within the SELPA to cover the operations. In many SELPAs this will not be the case. In instances where the aide entitlement is less than the number operated, a distribution system is necessary to determine which LEA will receive what amount of aide time. Systems vary across the state, depending upon local agreements and historical and/or philosophical underpinnings to the SELPA structure. The Local Plan describes the system employed within each SELPA.

The examples demonstrate that each LEA does not necessarily receive its individual entitlement. Rather, the entitlement is calculated SELPA-wide. To determine if the SELPA has fully utilized its aide entitlement, simply sum the Total IPS Units Allocated in the SDC columns with aides (EDP 995) as follows:

SDC - One aide:	62.55 x 1 =	62.55
SDC - Two aides:	33.03 x 2 =	<u>66.06</u>

Total		<u>128.61</u>
-------	--	---------------

This number corresponds directly with the total number of aides to which the SELPA is entitled, shown in Step 5 on page IV-28. Note that all RSP Units are operated and allocated with one aide.

The completed SELPA J-50 LPA Schedule B is on the next two pages.

Also note that the IPS units transferred out, i.e., .90 SDCs with one aide and 2.99 SDCs with two aides, are included within the total allocation for aides.

The J-50 LPA Schedule B should be cross-checked for accuracy. The units available to be allocated to districts within the SELPA under the heading "2 - Distribute units to entities within your SELPA" (EDP 981) can be separated by the units available from the SELPA's FRZ (EDP 955). Transfers in are above and beyond the subtotal included within EDP 995.

J-50-LPA SCHEDULE B - AGES 3-21 PROGRAM
DISTRIBUTION OF INSTRUCTIONAL PERSONNEL SERVICES UNITS TO OPERATING ENTITIES
FOR 1989/90

1989/90 FIRST PRINCIPAL

County: VALLEY VIEW

Local Plan Area: HAPPY VALLEY SELPA

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TOTAL SDC	122.49	=	EDP 995 - Col. A + Col. B + Col. C
AIDE ENT.	128.61	=	(122.49 x 1.05 = 128.61)
USING	128.61	=	(62.55 + 33.03 + 33.03 = 128.61)

County: VALLEY VIEW

Local Plan Area: HAPPY VALLEY SELPA

All numbers on this page shall be carried to two decimal places

5. Transfer units received by this SELPA:

List the name of the SELPA transferring units to your SELPA and the name of district/county where pupils are being provided service.

List the name of the SELPA transferring units to your SELPA and the name of district/county where pupils are being provided service.		SPECIAL DAY CLASSES :			RESOURCE SPECIALISTS :		DIS :	
FROM	TO	EDP No.	No Aide Column A	One Aide Column B	Two Aides Column C	No Aide Column D	One Aide Column E	FTE Column F
a. SELPA 1	District A	996		1.40				0.58
b. SELPA 4	District C	996		0.20				0.08
c. SELPA 5	District C	996		1.70				0.71
d. SELPA 6	District C	996		0.10				0.04
e.		996						
f.		996						
g.		996						
h.		996						
Total units transferred to this SELPA (Total of line 5)		997	0.00	3.40	0.00	0.00	0.00	1.41

NOTES:

- Education Code Section 56760 (e) limits each SELPA to an average of one teacher and 1.05 aides per special class or center; therefore, on line 4, EDP 995 your SDC-two aide allocation may only exceed your SDC-no aide allocation by .05 times your SDC, J-50-FRZ, line 1, EDP 955; to wit, (EDP 995C - EDP 995A) may equal but not exceed (.05 x EDP 955A). [For a more detailed explanation, see the instruction sheet "Allocating SDC Units to Fund 1.05 Aides per SDC."]
- Education Code 56362 (f) states "At least eighty percent of the resource specialists within a local plan shall be provided with an instructional aide."
- The total of units on line 4, Columns A, B and C cannot exceed the IPS units from line 1, Column A; the total of units on line 4, Columns D and E cannot exceed the IPS units from line 1, Column B; the total of units on line 4, Column F cannot exceed the IPS units from line 1, Column C.

V. J-50 DATA REQUIRED

Preparation of the J-50 document can be greatly facilitated if data are collected before the preparer begins to actually complete the J-50 forms. Initially, to provide a context for data gathering and form completion, this chapter includes an exhibit which summarizes the flow of the J-50 Report. The remainder of this chapter will help the reader understand what data are required to complete the J-50, as well as where those data can be found. The chapter describes data requirements and sources for SELPA-level distribution of Instructional Personnel Service Units (IPSUs), as well as data requirements and sources necessary for LEAs to complete J-50 forms. The chapter contains sample data which are also presented in examples of completed J-50 forms in Chapter VI.

REPORT FLOW

Exhibit V.1 on the following page summarizes the J-50 Report flow. As can be seen, the general flow of information is from the SELPA to LEAs, back to the SELPA, and then through the county office of education to the California Department of Education (CDE). Readers may refer to the CDE's Data Acquisition calendar for more information regarding time lines.

DATA REQUIREMENTS AND SOURCES

This chapter groups data needed to complete the J-50 into five categories:

1. SELPA-level distribution of IPS Units;
2. LEA-level IPS Units operated versus units funded;
3. LEA-level data from state exhibits and other sources;
4. LEA-level extended year data; and
5. LEA-level nonpublic school data.

For each category, the chapter contains a section listing the data items within the category, noting their sources, and which J-50 forms the data items are needed to complete. Each category is accompanied by an exhibit which summarizes example data from an imaginary district, Delta Unified School District, which is a member of the imaginary White Cloud SELPA in Blue Sky County. Chapter VI contains examples of completed J-50 forms for the Delta District which are based on the data items in this chapter. To clarify the relationship, key data items from the completed J-50 forms in Chapter VI are cross referenced back to items in this chapter. Exhibit V.2 on page V-3 provides more information on the example data.

THE J-50 REPORT FLOW FOR THE SUBMITTAL OF FIRST PERIOD, SECOND PERIOD, AND ANNUAL REPORTS

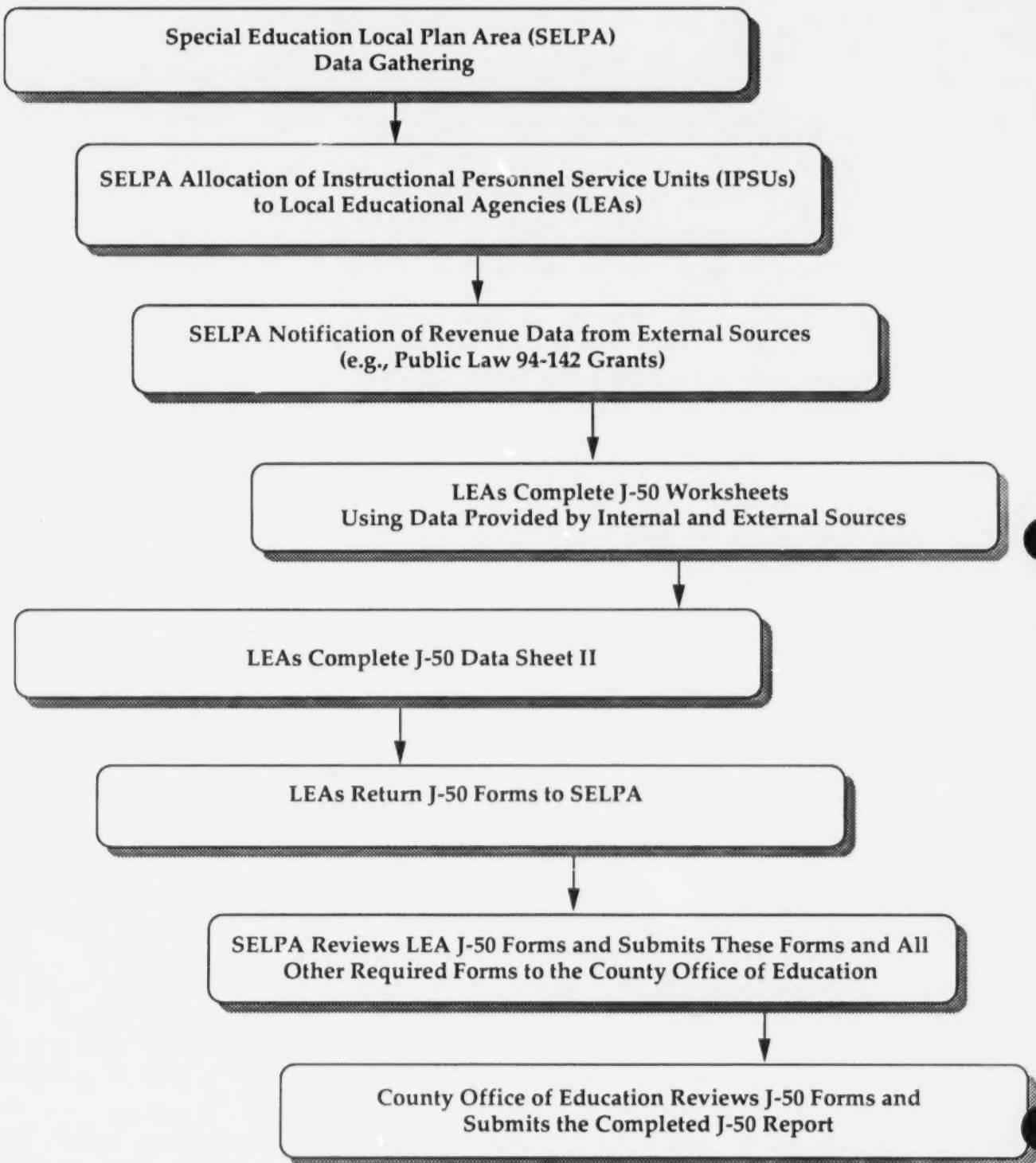


Exhibit V.2

USING EXAMPLE DATA IN CHAPTER V TO PRACTICE COMPLETING J-50 FORMS

- This manual is arranged so that a reader can actually complete a practice J-50 Report.
- Chapter V includes a complete set of example data for the hypothetical Delta Unified School District, as well as selected accompanying data from the hypothetical White Cloud SELPA.
- As a practicum, the reader may wish to use the data in Chapter V to complete part or all of a J-50 Report for the Delta District using his or her own blank J-50 forms.
- The practice J-50 Report may be checked by comparing it to a fully completed J-50 for Delta District in Chapter VI.
- In any case, the data item lists and descriptions in this Chapter can be useful to persons preparing J-50s for their own LEAs.
- Most data items for Delta District in this Chapter are presented on Data Collection Worksheets. **THESE WORKSHEETS ARE NOT REQUIRED**, but they may be useful models for LEAs and SELPAs. Blank worksheets are presented in an appendix as a convenience.

1. SELPA-Level Distribution of IPS Units

The reader should note that this chapter is intended to facilitate SELPA-level collection of local educational agency data required to prepare the J-50 Report. Data collection is probably the most time-consuming portion of the J-50 process. Data collection is also an area where many errors are made, so accuracy is of fundamental importance.

This section consists of a description of the data item, the source, and the use of that data on a J-50 form. It should be used in conjunction with summary data worksheets presented later in this chapter. For each data item/step, a full example is presented, with results in each gray box keyed by a letter code to demonstrate the flow of calculations between steps. Specifically, the first time a letter code (e.g., "A") appears, it signifies that a key data element has been derived. Each subsequent appearance of that same letter code indicates the use of that data element as part of an additional calculation. Single letter codes represent non-infant steps, while double letter codes (e.g., AA) represent infant steps. The reader should note that this is only a guide to the data collection process. As well, the sample worksheets are not required, but are intended to assist each LEA in preparing materials to meet its unique needs. Blank J-50 data collection worksheets are provided in Appendix B of this manual.

DATA TO COLLECT

FROM WHERE/WHOM
ARE DATA COLLECTED?

ONTO WHICH FORM
DOES DATA GO?

Non-Infant

1.1) Determine units on the J-50 FRZ form.

- Ages 0-2
- Ages 3-21

State-generated J-50 FRZ form with adjustments made by the SELPA director.

J-50 LPA Schedule B & Infant Schedule B (green & pink long forms)

1.1) NON-INFANT (3-21) J-50 FRZ DATA			
	State Pre-Printed Allocation	Adjustments Requested APPROVED	Difference
SDC	62.00	61.00	-1.00
RSP	33.00	34.00	1.00
DIS	28.00	28.00	0.00
	123.00	123.00 A	0.00

1.2) Determine IPS Units transferred in and transferred out.

SELPA Director/
Program Director
(Based on agreements
with other SELPAs)

J-50 LPA Schedule B and Infant Schedule B (green & pink long forms), and Data Sheet III

1.2) NON-INFANT (3-21) TRANSFERS IN AND OUT				
IPS Units By Setting:				
	SDC	RSP	DIS	TOTAL
Approved Units	61.00	34.00	28.00	123.00 A
Transfer of Units In From:				
Singing Bird SELPA (to Delta Dist.)	1.30		0.60	1.90
Bright Sun SELPA (to Omega Dist.)	0.60		0.10	0.70
Transfer of Units Out To:				
Green Tree SELPA	-0.30		-0.10	-0.40
Singing Bird SELPA	-1.00		-0.50	-1.50
NET TOTAL	61.60 C	34.00	28.10	123.70 B

The approved units for each instructional setting must match the total reflected on Schedule B (EDP 995, P-1, and EDP 994, P-2), which includes the units allocated to LEAs within a SELPA, (EDP 981, P-1, and EDP 983, P-2), and units transferred out to other SELPAs (EDP 992, P-1 and EDP 993, P-2). The transfer of units in must match Schedule B, EDP 997 for P-1 and EDP 999 for P-2.

DATA TO COLLECT	FROM WHERE/WHOM ARE DATA COLLECTED?	ONTO WHICH FORM DOES DATA GO?
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1.3) Allocation of IPS Units within SELPA by instructional setting (SDC, RSP, or DIS), and by number of aides (0, 1, or 2).	SELPA Director/ Program Director (Based on adopted SELPA local plan mechanism for IPS Unit distribution.)	J-50 LPA Schedule B and Infant Schedule B (green & pink long forms)
---	---	---

1.3) NON-INFANT (3-21) ALLOCATIONS WITHIN SELPA							
	SDC			RSP		DIS	TOTAL
	No Aide	One Aide	Two Aides	No Aide	One Aide		
Alpha District	0.00	4.00	0.00	0.00	4.20	3.00	11.20
Delta District	2.00	36.05	3.45	0.00	20.10	16.60	78.20
Omega District	0.00	15.10	1.00	0.00	9.70	8.50	34.30
TOTAL	2.00	55.15	4.45	0.00	34.00	28.10	123.70
	C (2 + 55.15 + 4.45 = 61.60)						B

Please note that Step 1.3 includes transfers into the White Cloud SELPA, so it will reconcile with the sum of the SELPA's allocation (EDP 981 at P-1 and EDP 983 at P-2) and transfers in (EDP 997 at P-1 and EDP 992 at P-2) on Schedule B.

At this point, it is useful to check the full utilization of SDC aide allocations (1.05 aides per SDC unit. This 1.05 factor does not apply to infants):

Total SDC aide entitlement:	61.00 SDC FRZ units x 1.05 =	64.05
Aides transferred out:	less .70 SDC one aide	- .70
	less .60 SDC two aide	- 1.20
Remaining SELPA aide entitlement:		62.15
Aides transferred in:	plus 1.90 SDC one aide	+ 1.90
Total SELPA fundable aide entitlement:		64.05

Proof on SDC 1.05 aides = 61.00 SDC FRZ units x 1.05 = 64.05

Aide entitlement allocated to SELPA and units transferred out of the SELPA: 62.15 + .70 + 1.20 = 64.05

The SELPA may not exceed the calculated SDC aide entitlement when determining its distribution of 0, 1 and 2 aide SDC units. This must include allocation to entities within the SELPA and

allocations to other SELPAs. Therefore, SDC units transferred into a SELPA should not be included in this calculation.

Steps 1.1 through 1.3 must be repeated for infant (ages 0 - 2) IPS Units. They are shown here as "Infant Steps" 1.4 through 1.6.

1.4) INFANT (0-2) J-50 FRZ DATA

	State Pre-Printed Allocation	Adjustments Requested APPROVED	Difference
SDC/1	1.00	1.00	0.00
SDC/2	2.20	2.20	0.00
RSP	0.20	0.20	0.00
DIS	0.80	0.80	0.00
	4.20	4.20	0.00
		AA	

1.5) INFANT (0-2) TRANSFERS IN AND OUT
IPS Units By Setting:

	SDC	RSP	DIS	TOTAL
Approved Units	3.20	0.20	0.80	4.20 AA
Transfer of Units In:	0.00	0.00	0.00	0.00
Transfer of Units Out:	0.00	0.00	0.00	0.00
NET TOTAL	3.20 CC	0.20	0.80	4.20 BB

1.6) INFANT (3-21) ALLOCATIONS WITHIN SELPA

	SDC			RSP		DIS	TOTAL
	No Aide	One Aide	Two Aides	No Aide	One Aide		
Alpha District	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delta District	0.00	1.00	1.20	0.00	0.20	0.60	3.00
Omega District	0.00	0.00	1.00	0.00	0.00	0.20	1.20
TOTAL	0.00	1.00	2.20	0.00	0.20	0.80	4.20
	CC (0 + 1 + 2.2 = 3.20)						BB

Finally, by combining the results of steps 1.3 and 1.6, a summary number of IPS Units allocated for both infants and non-infants can be obtained for each of the SELPA's member LEAs.

SUMMARY FOR J-50 ALC: ADD NON-INFANT TO INFANT

	SDC			RSP		DIS	TOTAL
	No Aide	One Aide	Two Aides	No Aide	One Aide		
Alpha District	0.00	4.00	0.00	0.00	4.20	3.00	11.20
Delta District	2.00	37.05	4.65	0.00	20.30	17.20	81.20
Omega District	0.00	15.10	2.00	0.00	9.70	8.70	35.50
TOTAL	2.00	56.15	6.65	0.00	34.20	28.90	127.90
							EE

At this point, it is useful to check the SELPA's IPS Unit total, net of transfers in and out, with the number of units it has allocated to its member LEAs.

CHECK:	J50 FRZ, Ages 3-21	123.00
	J50 FRZ, Ages 0-2	4.20
	3-21 Transfer In	2.60
	3-21 Transfer Out	-1.90
	0-2 Transfer In	0.00
	0-2 Transfer Out	0.00
	TOTAL	127.9 EE

2. LEA-Level IPS Units Operated Versus Units Allocated

After SELPA distribution of IPS units, individual LEA worksheets can be prepared.

DATA TO COLLECT	FROM WHERE/WHOM ARE DATA COLLECTED?	ONTO WHICH FORM DOES DATA GO?
-----------------	--	----------------------------------

- 2.1) Determine the number of IPS Units allocated by the SELPAs and unit transfers received from other SELPAs.

SELPA Director or
J50 LPA

J-50 ALC

2.1) ALLOCATED UNITS: DELTA UNIFIED SCHOOL DISTRICT (From STEP 1.3 & 1.6)							
	SDC			RSP		DIS	TOTAL
	No Aide	One Aide	Two Aides	No Aide	One Aide		
Ages 3 - 21 (Step 1.3)	2.00	36.05	3.45	0.00	20.10	16.60	78.20
Ages 0 - 2 (Step 1.6)	0.00	1.00	1.20	0.00	0.20	0.60	3.00
TOTAL	2.00	37.05	4.65	0.00	20.30	17.20	81.20

- 2.2) Determine if IPS Units allocated serve severely handicapped or non-severely handicapped pupils.

SELPA
Director/Program
Director

J-50 ALC

2.2) SEVERELY HANDICAPPED VERSUS NON-SEVERELY HANDICAPPED UNITS ALLOCATED				
	SDC			
	No Aide	One Aide	Two Aides	
Severely Handicapped	0.00	20.00	4.65	.....
Non-Severely Handicapped	2.00	17.05	0.00	.....

Repeat steps 2.1 and 2.2 for P-2.

DATA TO COLLECT

FROM WHERE/WHOM
ARE DATA COLLECTED?ONTO WHICH FORM
DOES DATA GO?2.3) IPS Units
operated, by
instructional
setting.Special Education
Program Records or
Payroll Records.

J-50 IPS

2.3) DISTRIBUTION OF UNITS AT P-1 (Based upon Units Operated)

	SDC			RSP		DIS	TOTAL
	No Aide	One Aide	Two Aides	No Aide	One Aide		
Ages 3 - 21	2.00	37.00	3.45	0.00	20.30	16.74	79.49
Ages 0 - 2	0.00	1.00	1.20	0.00	0.20	0.60	3.00
TOTAL	2.00	38.00	4.65	0.00	20.50	17.34	82.49

2.4) Units operated,
by Severely and
Non-Severely
Handicapped.Program Director/
Accounting Records/
Payroll Records.

J-50 IPS

2.4) DISTRIBUTION OF UNITS AT P-1 (Severely Handicapped versus Non-Severely Handicapped)

	SDC			
	No Aide	One Aide	Two Aides	
Severely Handicapped	0.00	20.00	4.65	.....
Non-Severely Handicapped	2.00	18.00	0.00	.....

For purposes of illustration, and consistency with examples of completed J-50 forms in Chapter VI, steps 2.3 and 2.4 are repeated in the following examples for the second reporting period.

UNITS OPERATED AT P-2

	SDC			RSP		DIS	TOTAL
	No Aide	One Aide	Two Aides	No Aide	One Aide		
Ages 3 - 21	2.00	39.00	3.45	0.00	20.80	17.24	82.49
Ages 0 - 2	0.00	1.00	1.20	0.00	0.20	0.60	3.00
TOTAL	2.00	40.00	4.65	0.00	21.00	17.84	85.49

	SDC			
	No Aide	One Aide	Two Aides	
Severely Handicapped	0.00	20.00	4.65	.....
Non-Severely Handicapped	2.00	20.00	0.00	.....

DATA TO COLLECT

FROM WHERE/WHOM
ARE DATA COLLECTED?

ONTO WHICH FORM
DOES DATA GO?

2.5) Calculation of
DIS, Classified
and Certificated
FTEs.

Program Records/
Payroll Records

J-50 IPS

2.5) CALCULATION OF DIS CLASSIFIED AND CERTIFICATED UNITS

	P-1 FTE	P-2 FTE	ANNUAL
Certificated EDP 511	14.00	14.50	
Classified EDP 513	9.25	9.50	

Multiply classified aide FTEs by the conversion factor to get the number of IPS Units operated.

IMPORTANT NOTE:

- Data on units operated should be collected from program officials;
- Program officials should provide employee names to correspond to units;
- Employee names should be reconciled back to payroll to ensure that salaries are charged to proper programs.

3. LEA-Level Data from State Exhibits and Related Sources

This section includes data items which can be obtained from P-1 State Data Sheets, other sources such as revenue limit funding summaries, and ADA reports. These data are summarized in J-50 Data Collection Worksheets I and II at the end of this section.

DATA TO COLLECT	FROM WHERE/WHOM ARE DATA COLLECTED?	ONTO WHICH FORM DOES DATA GO?	EDP # FOR TARGET FORM
-----------------	--	----------------------------------	--------------------------

3.1) Support Services Ratio	State Data Sheet I	J-50 SSR/LGF	
- Support Rate			635
- Non-Severe Rate			646
- Severe Rate			647
- SSR for Non-Base Year Operators			648
3.2) Local General Fund Contribution (LGFC)	State Data Sheet I	J-50 SSR/LGF	445
3.3) 1979-80 Cost Per ADA	State Data Sheet I	J-50 SSR/LGF	449
3.4) Prior year unit rates:	State Data Sheet I	J-50 UR	
- SDC Rate			284
- RSP Rate			285
- DIS Rate			286
- Aide Rate			291
3.5) DIS Conversion Factor	State Data Sheet I	J-50 IPS	513
3.6) FTE factor for aides (To calculate FTE aides, divide aide hours by 6 or unique FTE factor from 1980-81.)	LEA Records for the Base Year	J-50 IPS	267
3.7) DIS operated, 1980-81:	State Data Sheet I	J-50 ENT	
- Regular			067
- Non-deficited units			067

DATA TO COLLECT

FROM WHERE/WHOM
ARE DATA COLLECTED?ONTO WHICH FORM
DOES DATA GO?EDP # FOR
TARGET FORM

3.15) P.L. 94-142 Funds SELPA Director J-50 NET/ENT 335

- Dec. pupil count
less 3-4 not-RIS.
Do not include infants
or 22 year olds.

- Grant amounts
distributed
internally by SELPA.

3.16) District revenue COE/District J-50 NET/ENT 344
distributed under
Education Code
Section 56713.
(Only applies to
select counties.)

COE and/or SELPA Only

Districts do not complete J-50 forms which require data from items 3.17 through 3.25 of this section.

3.17) Revenue Limit Estimate or J-50 NET/ENT 333
from Districts Actual From COE
Form O

3.18) Property Taxes Estimate or J-50 NET/ENT 339
Actual From Form O

3.19) COE SDC ADA Estimate or J-50 DYR
Actual From ADA
Reports

Tier 1 (Column A)
- Current year P-2
ADA, K-8

101
Column A

- Current year P-2
ADA, 9-12

107
Column A

Tier 2 (Column B)
- Current year P-2
ADA, K-8

101
Column B

DATA TO COLLECT

FROM WHERE/WHOM
ARE DATA COLLECTED?ONTO WHICH FORM
DOES DATA GO?EDP # FOR
TARGET FORM

- Current year P-2
ADA, 9-12

107
Column B

- Longer year
Current year P-2
ADA, K-12

115A

3.20) County Revenue
distributed under
Education Code
Section 56713.
(Only applies to
select counties.
SELPAs should submit
complete methodology
to the state.)

COE J-50 EDP #340; J-50 NET/ENT
if EDP #340 is
negative, revenue
is distributed to
districts based on
pupil count on J-50
EDP #344.

342

SELPA Only

Data items 3.21 through 3.25 are relevant only to SELPAs.

3.21) P.L. 94-142 Grant
The sum of EDP 335
for all LEAs in a
SELPA must equal the
amount listed for a
SELPA on EDP 373 on
the J-50 NET/ENT.

Grant Award

J-50 NET/ENT

370

3.22) 3-4 Not-RIS Pupils

Prior year, Dec. 1
Unduplicated Pupil
Count (R-30).
If an LEA does not
have a final count, an
estimate should be used.
When a final count is
received by the state,
the state will auto-
matically replace the
LEA's estimate with the
correct final count.

J-50 NET/ENT

371

DATA TO COLLECT

FROM WHERE/WHOM
ARE DATA COLLECTED?ONTO WHICH FORM
DOES DATA GO?EDP # FOR
TARGET FORM

3.23) Estimated/Actual Current Year Dec. 1 Pupil Count for P-1. Average of December and April for P-2	Program Director/ R-30 Report	J-50 NET/ENT	
- Ages 0 - 21			357
- Ages 3 - 4, not-RIS			362
3.24) CBEDS Current Year Pupil Enrollment	CBEDS Reports Filed in October	J-50 NET/ENT	
- CBEDS for the SELPA			
- 10% CBEDS			359
3.25) Low-Incidence Pupil Count	Prior Year Dec. 1 Count (low-incidence categories only from R-30)	J-50 NET/ENT	364

The worksheet which follows contains each data item, from 3.1 through 3.25. It has been completed with imaginary data for Delta Unified School District, a member of the "White Cloud" SELPA. In areas where timing precludes finalized data from an LEA, the CDE will use other subsequently reported data to insert final accurate figures.

J-50 DATA COLLECTION WORKSHEET I
DATA FROM STATE EXHIBITS AND OTHER SOURCES

DATA TO COLLECT		EDP #	NO CHANGE P1/P2/ANNUAL	P-1	P-2	ANNUAL
3.1. a.	Support Services Ratio	635	0.5701			
b.	Non-Severely Handicapped	646	0.5215			
c.	Severely Handicapped	647	0.5701			
d.	Average	648	0			
3.2.	Local General Fund Contribution	445	\$530,000			
3.3.	1979-80 Cost per ADA	449	\$49.00			
3.4.	Prior Year Unit rates					
a.	SDC Rate	284	\$32,492			
b.	RSP Rate	285	\$34,404			
c.	DIS Rate	286	\$33,448			
d.	Aide Rate	291	\$12,424			
3.5.	DIS Conversion Factor	513	0.3614			
3.6.	Aide Full Time Equivalency Factor	267	6.00			
3.7.	DIS Units Operated					
a.	Total Units Operated, 1980-81	67	15.34			
b.	Non-Deficited Units, 1980-81	67	1.30			
3.8.	STRS Adjustment	338	\$40,000			
3.9.	Current Year K-12 ADA	451		12,000.00	12,100.00	
3.1.	Current Year Revenue Limit	329		2,750.00	2,750.00	
3.11.	LCI Pupil Count (Ages 3-21)	N/A		60	60	
3.12.	Non-Deficited Units					
a.	NSH SDC, No Aide	526		0.00	0.00	
b.	NSH SDC, One Aide	528		2.00	2.00	
c.	NSH SDC, Two Aides	530		0.00	0.00	
d.	RSP, No Aide	546		0.00	0.00	
e.	RSP, One Aide	532		0.70	0.70	
f.	DIS	548		1.30	1.30	
g.	SH SDC, No Aide	562		0.00	0.00	
h.	SH SDC, One Aide	564		1.00	1.00	
i.	SH SDC, Two Aides	566		2.00	2.00	
3.13.	Aide Hours divided by 6 hours, or by FTE Factor from #6 above					
a.	Non-Severely Handicapped	572		32.75	34.75	
b.	Severely Handicapped	574		34.50	35.00	
3.14.	Current Year SDC ADA	327		350.00	370.00	
3.15.	Federal Public Law 94-142 Funds					
	Pupil Count	335		1,165	1,165	
	OR Grant Amount	335		\$330,454	\$330,454	
3.16.	Ed. Code 56713 funds from County	344		\$60,000	\$60,000	\$60,000

J-50 DATA COLLECTION WORKSHEET II
PRIOR YEAR DATA FROM STATE EXHIBITS AND OTHER SOURCES
COE AND/OR SELPA ONLY

<u>DATA TO COLLECT</u>	<u>EDP #</u>	<u>NO CHANGE</u> <u>P1/P2/ANNUAL</u>	<u>P - 1</u>	<u>P - 2</u>	<u>ANNUAL</u>
COE OR SELPA					
3.16. Revenue Limit Funds from Districts	333		<u>0</u>	<u>0</u>	<u>0</u>
3.17. Property Taxes	339		<u>0</u>	<u>0</u>	<u>0</u>
3.18. COE SDC K-8 ADA Tier 1	101		<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
COE SDC 9-12 ADA Tier 1	107		<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
COE SDC K-8 ADA Tier 2	101		<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
COE SDC 9-12 ADA Tier 2	107		<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
COE SDC K-12 ADA Longer Year	115		<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
3.19. a. Ed. Code 56713 Funds to Districts	342		<u>0</u>	<u>0</u>	<u>0</u>
b. Ed. Code 56713 Funds to County	344		<u>\$60,000</u>	<u>\$60,000</u>	<u>\$60,000</u>
SELPA ONLY					
3.20. Federal Public Law 94-142 Grant	370		<u>\$567,302</u>	<u>\$567,302</u>	<u>\$567,302</u>
3.21. 3-4 Year Old Not-RIS Pupil Count	371		<u>80</u>	<u>80</u>	<u>80</u>
3.22. Current Year December Pupil Count at P-1 and Average December and April at P-2					
a. Total, Ages 0-21	357		<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
b. Ages 3-4, Not-RIS,	362		<u>85</u>	<u>85</u>	<u>85</u>
3.23. CBEDS, Current Year Pupil Count	N/A		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
10 Percent of CBEDS Count	359		<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
3.24. Low-Incidence Pupil Count (prior year December)	364		<u>100</u>	<u>100</u>	<u>100</u>

4. LEA-Level Extended Year Data

This information pertains mostly to extended year programs during the summer months, but is required of certain year-round schools and in other limited instances as well. Data Collection Worksheet III summarizes the data items which are required in this category.

DATA TO COLLECT	FROM WHERE/WHOM ARE DATA COLLECTED?	ONTO WHICH FORM DOES DATA GO?
4.1) Days taught for extended year: - 3-4 RIS: NSH & SH; - 5-21: NSH & SH; and - Infant: NSH & SH.	State school registers (Forms J-32-R and J-32)/ program director	J-50 EXT
4.2) Extended Year SDC Enrollment: - 3-4 RIS: NSH & SH; - 5-21: NSH & SH; and - Infant: NSH & SH.	State school registers (Forms J-32-R and J-32)/ program director	J-50 EXT
4.3) Actual Extended Year Units Operated: - 3-4 RIS, NSH & SH SDC Units & aides, and DIS Units; - 5-21 NSH & SH SDC Units & aides, and DIS Units; and - Infant NSH & SH SDC Units & aides, and DIS Units.	State school registers (Forms J-32-R and J-32)/ program director	J-50 EXT
4.4) LCI Pupils in Extended Year Programs, or non-deficit units.		J-50 EXT

Calculation varies:

- Identify classes which specifically serve LCI pupils; or
- Calculate LCI pupils as percentage of total students, and apply that percentage to the total number of classes; e.g., 110 total students are served in 10 funded classes. There are 20 LCI students counted in the 110. 20 divided by 110 equals 18%, so 18% of 10 funded classes = 1.8 classes.

DATA TO COLLECT	FROM WHERE/WHOM ARE DATA COLLECTED?	ONTO WHICH FORM DOES DATA GO?
-----------------	--	----------------------------------

4.5) State school pupils
attending extended
year programs.

Special Education
Director / Other

J-50 EXT

3-4 RIS NSH

3-4 RIS SH

5-21 NSH

5-21 SH

Infant (0-2) NSH

Infant (0-2) SH

Data Collection Worksheet III on the following page contains example data
for Delta District for items 4.1 through 4.5.

J-50 DATA COLLECTION WORKSHEET III
EXTENDED YEAR DATA COLLECTION

DATA TO COLLECT	EDP #	J-50 EXT COLUMN	P-1
4.1. DAYS TAUGHT			
a. 3-4 RIS NSH	521	A	0
b. 3-4 RIS SH	555	A	30
c. 5-21 NSH	521	D	30
d. 5-21 SH	555	D	30
e. Infant (0-2) NSH	650	A	0
f. Infant (0-2) SH	665	A	30
4.2. ENROLLMENT			
a. 3-4 RIS NSH	529	A	0
b. 3-4 RIS SH	563	A	14
c. 5-21 NSH	529	D	96
d. 5-21 SH	563	D	130
e. Infant (0-2) NSH	654	A	0
f. Infant (0-2) SH	669	A	12
4.3. UNITS OPERATED			
a. SDC 3-4 RIS NSH	534	A	0
b. SDC Aides 3-4 RIS NSH	534	B	0
c. DIS 3-4 RIS NSH	534	C	0
d. SDC 5-21 NSH	534	D	9.00
e. SDC Aides 5-21 NSH	534	E	9.00
f. DIS 5-21 NSH	534	F	3.00
g. SDC 3-4 RIS SH	569	A	2.00
h. SDC Aides 3-4 RIS SH	569	B	4.00
i. DIS 3-4 RIS SH	569	C	0.67
j. SDC 5-21 SH	569	D	18.00
k. SDC Aides 5-21 SH	569	E	32.00
l. DIS 5-21 SH	569	F	5.33
m. SDC Infant (0-2)	570	A	2.00
n. SDC Aides Infant (0-2)	570	B	3.00
o. DIS Infant (0-2)	570	C	0.67
4.4. NON-DEFICITED UNITS OPERATED			
a. SDC 3-4 RIS NSH	535	A	0
b. SDC Aides 3-4 RIS NSH	535	B	0
c. DIS 3-4 RIS NSH	535	C	0
d. SDC 5-21 NSH	535	D	1.00
e. SDC Aides 5-21 NSH	535	E	1.00
f. DIS 5-21 NSH	535	F	0
g. SDC 3-4 RIS SH	584	A	0
h. SDC Aides 3-4 RIS SH	584	B	0
i. DIS 3-4 RIS SH	584	C	0
j. SDC 5-21 SH	584	D	3.00
k. SDC Aides 5-21 SH	584	E	5.00
l. DIS 5-21 SH	584	F	1.00
4.5. STATE SCHOOL PUPILS ATTENDING EXTENDED YEAR PROGRAMS			
a. 3-4 RIS NSH	551	A	0
b. 3-4 RIS SH	588	A	0
c. 5-21 NSH	551	D	0
d. 5-21 SH	588	D	0
e. Infant (0-2) NSH	551	A	0
f. Infant (0-2) SH	588	A	0

5. LEA-Level Nonpublic School Data

Data for nonpublic schools should be collected from contracts with NPS. The program director should have this information available. Please refer to Form J-50 NPS, Parts I and II, for detailed instructions.

For each nonpublic school placement, the following data are needed to complete the J-50 forms:

- 5.1. Nonpublic school's name
(Indicate whether the nonpublic school is located out of state or is an NPS authorized by waiver);
- 5.2. Name and address of Licensed Children's Institution (LCI) or Foster Family Home (FFH) where NPS pupils reside, if applicable;
- 5.3. License number of LCI or FFH;
- 5.4. Funding level classification: A, B or C
 - A: District/county office placement made by the LEA, including expanded IEP team placements;
70% funded
 - B: District/LCI or foster family home placement. Non-LEA residential placement but parent resides within district boundaries and retains legal responsibility. See the CDE's Question and Answer document for more detail.
70% funded
 - C: County office/district/LCI or foster family homes and hospitals, residential placement made independently by agencies other than LEA;
100% funded

(See Form J-50 NPS for more detailed definition of A,B or C designations.)
- 5.5. NPS ADA related to data in 1, 2, and 3;
- 5.6. NPS costs for ADA reported in 4;
- 5.7. Number of pupils associated with related services costs reported in 5.8;
- 5.8. Related services costs for pupils reported in 5.7 (Related services costs may not be reported as NPS costs [in item 5.6] and related services costs [in item 5.8] simultaneously.);
- 5.9. Assessment/identification costs for pupils residing in Licensed Children's Institutions reported in 5.2;
- 5.10. Fiscal Year 1989-90 Base Revenue Limit, EDP 115 from District Revenue Limit Form.

VI. J-50 ENTITLEMENT CALCULATIONS

The previous chapters of this manual have described the history, governance, and basis for special education funding, as well as offering a time line and a checklist of the data required to complete the J-50s. In this chapter, these concepts are applied to the J-50 forms themselves. First, the chapter lists the forms and describes the relationship between them. The remainder of the chapter is organized around each individual J-50 form or worksheet (including state data sheets). The chapter includes a brief narrative concerning each J-50 form, as well as a completed example of each form. These examples are cross-referenced to Chapter V, which indicated sources and time lines for data. If the form is required for both the first and second reporting periods, a completed example is provided for each period - the first period reports are typed directly on a pre-printed J-50 form, while the second period reports are printouts generated using the California Department of Education's J-50 Reporting software.*

ORIENTATION FOR THE J-50 FORMS AND PROCESS

This section discusses the forms that comprise the J-50 Report and the reporting process.

Forms Which Make Up the J-50 Report

Each J-50 form is listed below. The forms are grouped in a sequence which is consistent with the flow of computations of funding entitlements and net special education income. After each form a note indicates whether the form is required for the First Period (P-1), the Second Period (P-2), and/or the Annual (ANN) Report.

- Data Provided by the California Department of Education and the SELPA:
 - State Data Sheet I (P-1, P-2, ANN);
 - J-50 LPA Schedule B (P-1, P-2);
- Regular Year Instructional Personnel Service Unit Entitlement:
 - J-50 UR (P-1);
 - J-50 ALC (P-1, P-2);
 - J-50 IPS (P-1, P-2);

* Information about this software is available from the California Department of Education. Please contact your assigned special education fiscal analyst.

- Extended Year Instructional Personnel Service Unit Entitlement:
 - J-50 EXT (P-1);
- Nonpublic Schools Entitlement:
 - J-50 NPS (P-1, P-2, ANN);
- Longer day and year incentives for county offices of education:
 - J-50 DYR (P-1, P-2);
- Support Service Entitlement and Total Entitlement Computation:
 - J-50 SSR (P-1);
 - J-50 ENT (P-1, P-2);
- Computation of Net State Aid:
 - J-50 LGF (P-1);
 - J-50 NET/ENT (P-1, P-2);
- Report of J-50 Calculations Filed with the California Department of Education:
 - SELPA Administrative Unit (SELPA AU) forms:
 - J-50 FRZ (3-21 year and infant, if applicable);
 - LPA - Schedule B (3-21 and infant, if applicable);
 - Data Sheet III (if units are transferred); and
 - P.L. 94-142 - Methodology for Distribution;
 - COE forms:
 - J-50 DYR;
 - LEA forms:
 - State Data Sheet II;
 - Certification; and
 - J-50 NPS Parts 1 and 2 as applicable.

Each of these forms is discussed separately within this chapter. The discussion for each includes:

- Purposes of the Form;
- Data Sources/Inputs Required for the Form;
- Data Output/Product of the Form;
- 1st Period, 2nd Period and Annual Report Considerations;
- State Data Sheet II Postings; and
- Common Errors in Preparation.

Key entries on various example J-50 forms in this chapter have been cross-referenced to data source steps in Chapter V so that readers can better understand the sources of data for each form. For ease of reference, key data items on the actual J-50 forms are identified by a circled letter code as described in Exhibit VI.1 below.

EXHIBIT VI.1
REFERENCE CODES FOR KEY DATA ITEMS
IN THE EXAMPLE J-50 FORMS IN THIS CHAPTER

<u>CODE</u>	<u>DATA ITEM</u>
A -	IPS Units allocated to Delta District by White Cloud SELPA for ages 3 to 21;
B -	IPS Units transferred to Delta District by another SELPA;
C -	IPS Units allocated to Delta District by White Cloud SELPA for infants (ages 0 to 2);
D -	Total IPS Units allocated to Delta District (A+B+C);
E -	Actual IPS Units used for severely handicapped pupils by Delta District;
F -	Balance of allocated IPS Units for non-severely handicapped pupils;
G -	Total Full-Time-Equivalent DIS Units Operated;
H -	Regular IPS Units funded that are subject to State Revenue deficit (Regular units are equal to total IPS Units funded, less infant units and non-deficited units);
I -	Aide entitlement (calculated at one aide for each SDC and RSP IPS Unit allocated with one aide, and two aides for each SDC IPS Unit allocated with two aides).

The State Reporting Process

It should be understood that the primary purpose of the J-50 forms is to assist districts in calculating their special education revenue. Most of the J-50 forms are not actually filed with the state. Instead, the district prepares the J-50 using information provided by the state (State Data Sheet I), the SELPA (Schedule B, etc.), and internal district records. After preparing the J-50, selected information from the J-50 is posted to the state transmittal form (State Data Sheet II). Then Data Sheet II, the

District J-50 NPS forms, and District Certification of the information are transmitted to the SELPA. The SELPA puts information from all SELPA members together and transmits the information to the state. The state then uses the information to compute the district's actual special education funding. Examples of State Data Sheet I and State Data Sheet II for each reporting period (1st period, 2nd period and annual) along with a brief narrative on each are included in this section. Also, a brief section on State Data Sheet II is included in the narrative for each J-50 form, since proper posting of J-50 information to Data Sheet II is essential to accurate state calculations of a district's entitlement.

Reporting Perspective

For purposes of this chapter, this manual uses the perspective of the person in the business office who is responsible for computing the district's special education funding and filing the district's portion of the J-50 with the SELPA. For this reason, forms and processes pertaining to counties and SELPAs are discussed only to the extent that they affect a district's J-50 reporting. If the information on the J-50s is to be consistent and correct, the person completing a district's J-50s must communicate and work closely with:

- The district special education department;
- The individual at the SELPA responsible for preparing and filing the SELPA-wide J-50s;
- The attendance accounting office; and
- Other individuals within the business office, such as payroll staff.

Individuals responsible for SELPA forms should review Chapter IV to understand the full process.

Data Sources and Data Output

In the narrative on each of the forms we have included a section on both data sources for and data output from the particular form under discussion. This will clarify the typical flow of each form in which data are introduced into the form, calculations are made based on those data, and then the results of the calculations are transferred to another form or to State Data Sheet II.

1st Period, 2nd Period, and Annual Reports

The J-50 funding and reporting process requires submittal of data to the state twice during the year (i.e., 1st period about December 1 and 2nd period about April 15) and for the filing of selected information for a final annual calculation after the year is closed. For this reason the calculations on the J-50 forms may be

different for the 1st and 2nd period reports. We have included in this section examples of both 1st and 2nd period forms if there are differences between them. In the narrative on each form, we have outlined these differences in reporting processes.

Common Errors

The final section in the narrative for each form describes the common errors the state has found with J-50 information filed by LEAs and SELPAs. This section also includes a discussion of measures which may be helpful in avoiding these errors.

STATE DATA SHEET I

State Data Sheet I is designed to provide information from state data bases to districts to use in their calculations. The data are prepared and sent by the California Department of Education immediately prior to each reporting period with the J-50 forms package. For P-1 the Data Sheet I displays established values which the LEA will need to complete its J-50 forms. Information reported by the LEA in the previous reporting period is included at the P-2 and annual reporting periods (i.e., Data sent on 1st period reports are included on Data Sheet I information sent for 2nd period, etc.).

The Data Sheet I lists each district's data in conjunction with form, EDP number, and columnar references. For this reason, it is necessary for most users to refer to the J-50 forms to interpret and identify Data Sheet I values.

Data Sheet I is also used to amend data previously reported to the state in the P-1 and/or P-2 submittals. For further detail, refer to the California Department of Education's Questions and Answers document (General Section).

P-1 Data Sheet I Values

- Prior Year IPS Unit Rates to J-50 UR;
- Support Services Ratios to J-50 SSR;
- DIS Units to J-50 ENT (Level Operated in 1980-81);
- 1979-80 LGFC and Cost per ADA to J-50 LGF;
- STRS Adjustment to J-50 NET/ENT; and
- DIS Conversion Factor for Classified DIS.

P-2 Data Sheet I Values

- J-50 allocations and transfers in and out for pupils aged 3 to 21 and 0 to 2 (infants) for P-1;
- Severe/non-severe allocation for P-1;
- P-1 total operations;
- Aide entitlement and aides used for P-1;
- For each respective extended year program:
 - Days taught;
 - SDC enrollment;
 - Actual SDC units, aides and DIS units operated;
 - Non-deficited SDC units, aides, and DIS units funded; and

- Regular extended year and non-deficited extended year IPS unit entitlements.

Annual Data Sheet I Values

- J-50 allocations and transfers in and out for pupils aged 3 to 21 and 0 to 2 (infants) for P-1 and P-2;
- Severe/non-severe allocation for P-1 and P-2;
- P-1 and P-2 total operations;
- Designation of infant and non-deficited units funds;
- Aides used for P-1 and P-2;
- For each respective extended year program:
 - Days taught;
 - SDC enrollment;
 - Actual SDC units, aides and DIS units operated;
 - Non-deficited SDC units, aides, and DIS units funded; and
 - Regular extended year and non-deficited extended year IPS unit entitlements.
- P.L. 94-142 grant deduction.

J50 DATA SHEET I

STATE OF CALIFORNIA
DEPARTMENT OF EDUCATION

1989-90 FIRST PRINCIPAL

REGION: CO: DISTRICT:

CO. NAME: Blue Sky County DISTRICT: Delta Unified

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J 50-SSR/LGF	635	.5701					
	646	.5215					
	647	.5701					
	648	.0000					
	445	530,000					
	449	49.00					
J 50-UR *	292	32,492			34,404		
	291		12,424				33,448
J 50-IPS	513		.3614				
J 50-ENT	DIS80	15.34					
J 50-NET	338	40,000					

* THESE ARE THE 1988-89 UNIT RATES (SDC, RSP, DIS AND AIDES) FOR NON-SEVERE AND SEVERE. 1989-90 UNIT RATES WILL BE CALCULATED ON THE P-1 J-50-UR USING THIS 1988-89 BASE RATE INFORMATION.

STATE OF CALIFORNIA
DEPARTMENT OF EDUCATION

J50 DATA SHEET I
(USE THE J50 DATA SHEET I TO REPORT REVISIONS
TO 1989-90 P-1 REPORTED DATA, IF NECESSARY.)

1989-90 SECOND PRINCIPAL
PAGE 1

REGION: CO: DISTRICT:

CO NAME: Blue Sky County

DISTRICT: Delta Unified

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J 50-IPA	* 980	2.00	34.75	3.45	.00	20.10	16.00
(SCH. B)	** 992	.00	.00	.00	.00	.00	.00
5 - 21	996	.00	1.30	.00	.00	.00	.60
J 50-LPA	* 880		1.00	1.20		.20	.60
(SCH. B)	** 892		.00	.00		.00	.00
0 - 2	896		.00	.00		.00	.00
J 50-ALC	599	.00	20.00	4.65			
J 50-IPS	500				2.00		
	503				18.00		
	505				.00		
	509				.00		
	507				20.50		
	517				17.34		
	502				.00		
	504				20.00		
	506				4.65		
	572		37.35				
	574		29.30				
J 50-EXT	521	0			30		
	529	0			96		
	534	.00	.00	.00	9.00	9.00	3.00
	535	.00	.00	.00	1.00	1.00	.00
	553			0			49,466
	603						4,834
	551	0	1		0	1	

6-1A

- * REVISIONS TO EDP NUMBERS 980 AND/OR 880 WHICH ADJUST UNITS AMONG SDC, RSP, AND DIS WILL REQUIRE P-1 J-50-FRZ FORM REVISIONS AS APPROPRIATE.
- ** AU (SELPA-LEVEL) DATA ONLY.

PLEASE NOTE: REVISIONS TO EDP NUMBERS 992, 996, 892 AND 896 WILL REQUIRE COMPLETION OF THE P-2 REVISIONS TO P-1 TRANSFERS OF INSTRUCTIONAL PERSONNEL SERVICES UNITS FORM, PAGE 2 OF THE J-50 FORMS.

STATE OF CALIFORNIA
DEPARTMENT OF EDUCATION

J50 DATA SHEET I
(USE THE J50 DATA SHEET I TO REPORT REVISIONS
TO 1989/90 P-1 REPORTED DATA, IF NECESSARY.)

1989-90 SECOND PRINCIPAL
PAGE 2

REGION: BW00 CO: 37 DISTRICT: 68338

CO NAME: Blue Sky County

DISTRICT: Delta Unified

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J 50-EXT (CONTINUED)	555	30			30		
	563	14			130		
	569	2.00	4.00	.67	18.00	32.00	5.33
	584	.00	.00	.00	3.00	5.00	1.00
	589			24,587			173,552
	602			0			34,623
	588	0	1		0	1	
	650	0					
	654	0					
	655	.00	.00	.00			
	664						
	665	30					
	669	12					
	670	2.00	3.00	.67			
	678			22,359			
	679	14					
	680	0	1				

01-1A

96

95

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J-50 LPA SCHEDULE B - DISTRIBUTION OF IPSUs TO OPERATING ENTITIES

Purpose:

Both the non-infant (ages 3 to 21) and the infant program each use a Schedule B to communicate the allocation of each type IPSU to their member operating entities. On both the non-infant and the infant forms, each member of the SELPA is listed and receives an allocation of SDC and RSP IPSU with aides, as appropriate, and a DIS IPSU allocation to meet their programmatic needs. The Schedule Bs are also used to record transfers in, the distribution of units transferred in to member districts, as well as to record units transferred out to other SELPAs. In addition to allocating the SELPAs' IPSUs and transferred units, these forms provide a check to ensure that units allocated to members plus units transferred out do not exceed the total number of units allocated to the SELPA on the ages 3 to 21 or infant program J-50 FRZ. The ages 3 to 21 program Schedule B also provides a check on the allocation of 1.05 aides per SDC.

Data Sources:

Total IPS Units available for distribution, by instructional setting can be obtained from the J-50 FRZ for the current year.

SELPA allocations made within the J-50 LPA Schedule B are made according to the adopted and approved special education local plan procedures. These procedures should be obtained from the SELPA director.

Units transferred in and out must be obtained from agreements with other SELPAs, or directly from the SELPA Director or Program Director. These transfers should be verified at each reporting period.

Data Output:

IPS Unit allocations (including allocations from the SELPA and transfers in) must be posted to the J-50 ALC from both the 3 to 21 age and infant Schedule Bs.

1st Period, 2nd Period and Annual Reports:

SELPAs must complete, and districts should receive, information regarding the Schedule B at each reporting period. The final allocations for the year are simply an average of units allocated in the first and second periods, however.

Data Sheet II:

Schedule B data are posted to Data Sheet II and are filed directly with the state by each SELPA.

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
J-50-LPA-SCHEDULE B (Rev. 09-89)

J-50-LPA-SCHEDULE B - AGES 3-21 PROGRAM
DISTRIBUTION OF INSTRUCTIONAL PERSONNEL SERVICE UNITS TO OPERATING ENTITIES
FOR 1989-90

1989-90 First Principal

This form is issued on
Green, 14" paper.

County Blue Sky

Local Plan Area White Cloud

All numbers on this page shall be carried to two decimal places.

1. Total IPS units available by setting for funding
(from 1989-90, P-1 J-50-FRZ Column B)

EDP NO.	Column A SPECIAL DAY CLASSES	Column B RESOURCE SPECIALISTS	Column C DESIGNATED INST. & SVS.	Column D TOTAL
955	61.00	34.00	28.00	123.00

Distribute the IPS units listed above on lines 2 and 3 below.

2. Distribute units to entities within your SELPA:

NAME OF DISTRICT/COUNTY TO WHICH UNITS ARE ALLOCATED:

a. District Alpha - (White Cloud SELPA)

b. District Delta - (White Cloud SELPA)

c. District Omega - (White Cloud SELPA)

d. _____

e. _____

f. _____

g. _____

h. _____

i. _____

EDP NO.	SPECIAL DAY CLASSES			RESOURCE SPECIALISTS		DIS
	No Aide Column A	One Aide Column B	Two Aides Column C	No Aide Column D	One Aide Column E	FTE Column F
980	.	4.00	.	.	4.20	3.00
980	2.00	34.75	3.45	.	20.10	16.00
980	.	14.50	1.00	.	9.70	8.40
980	.	.	.	.	.	.
980	.	.	.	.	.	.
980	.	.	.	.	.	.
980	.	.	.	.	.	.
980	.	.	.	.	.	.
980	.	.	.	.	.	.

Subtotal from attached sheet(s) if needed.....

Subtotal of units allocated within this SELPA (Total line 2).....

981	2.00	53.25	4.45	.	34.00	27.40
-----	------	-------	------	---	-------	-------

3. Transfer units to another SELPA:

Name of SELPA:

a. Green Tree SELPA - (from White Cloud SELPA)

b. Singing Bird SELPA - (from White Cloud SELPA)

c. _____

991	.	30	.	.	.	.10
991	.	40	.60	.	.	.50
991	.	.	.	.	.	.

Subtotal from attached sheet(s) if needed.....

Subtotal of units transferred to another SELPA (Total line 3).....

992	.	70	.60	.	.	.60
-----	---	----	-----	---	---	-----

Total IPS units allocated in each Column^{a,b,c} (Total of lines 2 & 3).....

995	2.00	53.95	5.05	.	34.00	28.00
-----	------	-------	------	---	-------	-------

Chp. V, 1.3
(Less transfers
in from line 3)

VI-13

CALCULATION OF MAXIMUM SDC AIDE ALLOCATION:

1. SDCFRZ, number of units SELPA is allocating in SDC setting (from J-50-LPA-Schedule B, Line 1, EDP 955, Column A). 61.00
2. Multiplied by 1.05, the maximum number of aides the state will fund per SDC unit..... X 1.05
3. Maximum SDC aides which SELPA may allocate, Line 1 times Line 2 (two decimals)..... 64.05

SDC AIDES ACTUALLY ALLOCATED BY SELPA:

	SPECIAL DAY CLASSES			
	NO AIDE Col. A	ONE AIDE Col. B	TWO AIDES Col. C	
4. SDC units allocated, from J-50-LPA-Schedule B, Line 4, EDP 995 Col. A, B and C (Sum of Col. A plus B plus C must equal SDCFRZ on Line 1).....	<u>2.00</u>	<u>53.95</u>	<u>5.05</u>	<u>= 61.00</u>
5. Multiply by number of SDC aides per unit.....	<u>X 0</u>	<u>1</u>	<u>2</u>	
6. Number of SDC aides generated in each SDC aide category, Line 4 times Line 5.....	<u>0</u>	<u>53.95</u>	<u>10.10</u>	
7. Total SDC aides allocated: Enter amounts from Line 6, Columns B and C and sum.....		<u>53.95</u>	<u>10.10</u>	<u>= 64.05</u>
8. Maximum SDC aide allocation less actual SDC aides allocated, Line 3 minus Line 7.....				<u>0.00</u>

a. If the value computed on Line 8 is zero, you have maximized your SELPA's SDC aide allocation.

b. If the value computed on Line 8 is positive, your SELPA is entitled to more SDC aides than currently allocated, and you may increase your SDC aide allocation by the amount on Line 8. To increase your SDC aide allocation, move the units on Line 4 from the zero aide setting into the one aide setting and/or move units from the one aide setting into the two aide setting.

c. If the value computed on Line 8 is negative, your SELPA has allocated more SDC aides than it has available, and you must decrease your SDC aide allocation by the amount on Line 8. To reduce your SDC aide allocation, move the units on Line 4 from the two aide setting into the one aide setting and/or move units from the one aide setting into the zero aide setting.

IMPORTANT: Do not increase or decrease your total number of SDC units (amount on Line 1) to adjust for an overallocation or underallocation of SDC aides, unless you intend to submit a revision to your J-50-FRZ form. To correct the situations described in 8b or c above, SDC units are moved among the aide categories, while the total SDC units available for allocation remains unchanged.

9. If you have moved SDC units as the result of the calculation on Line 8, verify that your SDC aides are now properly allocated by repeating steps 4-8 above.

J-50-LPA - INFANT SCHEDULE B - AGES 0-2 PROGRAM
DISTRIBUTION OF INFANT INSTRUCTIONAL PERSONNEL SERVICE UNITS TO OPERATING ENTITIES
FOR 1989-90

1989-90 First Principal

This form is issued on
Pink, 14" paper.

County Blue Sky

Local Plan Area White Cloud

All numbers on this page shall be carried to two decimal places.						
	EDP NO.	SPECIAL DAY CLASSES ONE AIDE COLUMN A	TWO AIDES COLUMN B	RESOURCE SPECIALISTS COLUMN C	DESIGNATED INST. & SVS. COLUMN D	TOTAL COLUMN E
1. Total Infant IPS units available by setting for funding (from 1989-90 P-1 Infant J-50-FRZ Column B).....	855	1.00	2.20	.20	.80	4.20

Distribute the Infant IPS units listed above on lines 2 and 3 below.

2. Distribute Infant units to entities within your SELPA: ^a

NAME OF DISTRICT/COUNTY TO WHICH INFANT UNITS ARE ALLOCATED:

a. District Delta

b. District Omega

c.

d.

e.

f.

g.

h.

i.

Subtotal from attached sheet(s) if needed.....

Subtotal of Infant units allocated within this SELPA (Total line 2)...

3. Infant units transferred to another SELPA:

Name of SELPA:

a.

b.

c.

Subtotal from attached sheet(s) if needed.....

Subtotal of Infant units transferred to another SELPA (Total line 3)...

4. Total Infant IPSUs allocated in each Column^c (Total lines 2 and 3)...

EDP NO.	SPECIAL DAY CLASSES			RESOURCE SPECIALISTS ^b		DIS FTE COLUMN F
	No Aide Column A	One Aide Column B	Two Aides Column C	No Aide Column D	One Aide Column E	
880		1.00	1.20		.20	.60
880			1.00			.20
880						
880						
880						
880						
880						
880						
880						
880						
881		1.00	2.20		.20	.80
891						
891						
891						
892		0.00	0.00		0.00	0.00
895		1.00	2.20		.20	.80

VI-16

Chp. V, 1, 6
(Less transfers
in from line 5)

(C)

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
J-50-LPA-INFANT SCHEDULE B
(Rev. 09-89)

J-50-LPA-INFANT SCHEDULE B - AGES 0-2 PROGRAM
(continued)

1989-90 First Principal

This form is issued on
Pink, 14" paper.

County Blue Sky

Local Plan Area White Cloud

All numbers on this page shall be
carried to two decimal places.

5. Infant Units transferred to this SELPA:

List the name of SELPA from which Infant IPSUs are being transferred
and the name of the district/county where Infants are being served.

	EDP NO.	SPECIAL DAY CLASSES			RESOURCE SPECIALISTS		DIS
		No Aide Column A	One Aide Column B	Two Aides Column C	No Aide Column D	One Aide Column E	FTE Column F
a. FROM _____ TO _____	896	.	.	.	.	.	.
b. FROM _____ TO _____	896	.	.	.	.	.	.
c. FROM _____ TO _____	896	.	.	.	.	.	.
d. FROM _____ TO _____	896	.	.	.	.	.	.
e. FROM _____ TO _____	896	.	.	.	.	.	.
f. FROM _____ TO _____	896	.	.	.	.	.	.
g. FROM _____ TO _____	896	.	.	.	.	.	.
h. FROM _____ TO _____	896	.	.	.	.	.	.
Subtotal from attached sheets, if needed.....		.	.	.	.	.	.
Total Infant units transferred to this SELPA (Total of line 5).....	897	0.00	0.00		0.00	0.00	

- NOTES: a. All entities allocated infant units must be designated as an infant program provider in the SELPA's approved local plan for the infant program.
- b. Education Code 56728.8(e) states that Infant Resource Specialist programs must be supported by one aide.
- c. The total of units on line 4, Column B cannot exceed the IPS units from line 1, Column A; the total of units on line 4, Column C cannot exceed the IPS units from line 1, Column B; the total of units on line 4, Column E cannot exceed the IPS units from line 1, Column C; the total of units on line 4, Column F cannot exceed the total IPS units from line 1, Column D.

(S03BINF.P1)

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J-50 UR - COMPUTATION OF UNIT RATES FOR IPS UNITS

Purpose:

This form is used to determine the current year IPS Unit Rates. The Unit Rates are then used in several other J-50 forms to compute a district's:

- IPS Entitlement (J-50 IPS);
- Extended Year IPSU Entitlement (J-50 EXT); and
- Support Entitlement Adjustments (J-50 ENT).

Each unit rate is based on prior year rates. This form takes these prior year rates and makes appropriate adjustments to increase the rates for the current year COLA.

Data Sources:

Data Sheet I provides the district's prior year rates.

Data Output:

- The "Aide Base Rate" (line 4, column B) is used in computing the unused aide adjustment on the J-50 IPS;
- The applicable Current Year Unit Rates (line 7, columns A to F) are multiplied by funded units on the J-50 IPS to determine the IPS Entitlement; and
- The SDC, DIS and Aide Base Rates (lines 1, 3 and 4, column B) are used to compute modified unit rates for extended year sessions.

1st Period, 2nd Period and Annual Reports:

These computations should only have to be made for the 1st period report since the unit rates will not change during the remainder of the year.

Data Sheet II:

Since the data necessary to compute the needed rates are already maintained by the state in its computer data base, none of this information needs to be posted to Data Sheet II.

County Blue Sky District Delta Local Plan Area White Cloud

All numbers on this page are to be whole numbers.

BASE UNIT RATES

	EDP NO.	Column A 1988-89 Base Rate	Column B 1989-90 Base Rate (Col. A times 1.0464)
1. SDC base rate (from 1989-90 P-1 Data Sheet I, EDP 292 Column A)....	284	32,492	34,000
2. RSP base rate (from 1989-90 P-1 Data Sheet I, EDP 292 Column D)....	285	34,404	36,000
3. DIS base rate (from 1989-90 P-1 Data Sheet I, EDP 292 Column F)....	286	33,448	35,000
4. Aide base rate for non-severely and severely handicapped (from 1989-90 P-1 Data Sheet I, EDP 291 Column B).....	291	12,424	13,000

1989-90 Unit Rates by Setting and Numbers of Aides

	EDP NO.	SEVERE/NON-SEVERE SDC UNIT RATES			NON-SEVERE UNIT RATES		
		Column A Special Day Class No Aide	Column B Special Day Class One Aide	Column C Special Day Class Two Aides	Column D Resource Specialist No Aide	Column E Resource Specialist One Aide	Column F Designated Instruction & Services
5. 1989-90 Base Rates (For Columns A, B and C use the data from line 1, Column B; for Columns D and E use line 2, Column B; for Column F use line 3, Column B)....	281	34,000	34,000	34,000	36,000	36,000	35,000
6. Aide rate (For Columns B and E, use Line 4, Column B; for Column C, use two times Line 4, Column B).....	290		13,000	26,000		13,000	
7. 1989-90 Unit Rates. Line 5 plus Line 6.....	292	34,000	47,000	60,000	36,000	49,000	35,000

**J-50 ALC - ALLOCATION OF IPS UNITS FOR NON-SEVERELY HANDICAPPED
AND SEVERELY HANDICAPPED PUPILS**

Purpose:

This form is used to summarize a district's allocation of IPS units from its SELPA (Schedule B) and to divide the district's allocation of Special Day Class (SDC) IPS units between Severely Handicapped and Non-Severely Handicapped Settings. These allocations provide the basis, in part, for computation of the district's IPSU entitlement after the allocations have been posted in the J-50 IPS.

Data Sources:

The data sources for a district's allocation of IPS units for each setting are the Schedule B forms which are prepared by the SELPA. The division of a district's allocation of IPS units between Severely Handicapped and Non-Severely Handicapped settings can be obtained from the district's special education department. Please note that the sum of IPS SDC units in severely and non-severely handicapped settings cannot exceed the total SDC allocations from the SELPA.

Data Output:

The allocations of severe and non-severe IPS units are posted to the J-50 IPS for computation of the IPS Entitlement.

1st Period, 2nd Period and Annual Reports:

A district's final allocation of units for the year is an average of units allocated on the 1st period report (about December) and units allocated on the 2nd period report (early April). Therefore for the 1st period report, only P-1 allocation of units are reported. For the second period report only P-2 allocations of units are reported. The 1st period and 2nd period forms take this into consideration by shading out the area of the form that does not apply to that reporting period. No separate entries are necessary for the annual report.

Data Sheet II:

Only the allocations of Severely Handicapped SDC units are posted to Data Sheet II for transmittal to the state. The state receives total district allocations by setting from the Schedule Bs filed by SELPAs. The state uses Schedule B data and subtracts the severely handicapped allocations reported on this page to compute the non-severe SDC allocations.

Common Errors:

- 1) Allocations are either not posted correctly from Schedule B or not posted correctly to the J-50 IPS after division between severely handicapped and non-severely handicapped units. Close coordination is needed with the SELPA official who prepares Schedule B to ensure that the allocation for a district is the same as the allocation used in that district's J-50 calculations.
- 2) Severely handicapped unit allocations are not reported and/or are not posted to Data Sheet II. Care must be taken to ensure that these units are reported since severely handicapped units will not be funded if allocations are not reported for them.
- 3) Severely handicapped SDC unit allocation reported exceeds total district allocation for SDC settings received from the SELPA. A district's allocation cannot exceed the units allocated by the SELPA even if the district actually operates more units than are allocated.

J-50 WORKSHEETS

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
J-50-ALC (Rev. 09-89)

J-50-ALC
ALLOCATION OF IPS UNITS FOR
NON-SEVERELY HANDICAPPED AND SEVERELY HANDICAPPED PUPILS

1989-90 First Principal

County Blue Sky District Delta Local Plan Area White Cloud

All numbers on this page shall be
to two decimal places.

EDP NO.	SPECIAL DAY CLASSES			RESOURCE SPECIALISTS		DIS
	No Aide Column A	One Aide Column B	Two Aides Column C	No Aide Column D	One Aide Column E	FTE Column F
1. Allocation of IPS units from lines 2 and 5 of the P-1 1989-90 J-50-LPA-SCHEDULE B PLUS lines 2 and 5 of the P-1 1989-90 J-50-LPA-INFANT SCHEDULE B.....	591	2.00	37.05	4.65	20.30	17.20
Distribution of line 1 amounts between units for non-severely handicapped pupils and severely handicapped pupils.						
2. IPS units for non-severely handicapped pupils (transfer to J-50-IPS, lines 2-7, Column A).....	597	2.00	17.05	0.00	20.30	17.20
3. IPS units for severely handicapped pupils (transfer to J-50-IPS, lines 8-10, Column A).....	599	0.00	20.00	4.65		
4. Allocation of IPS units from lines 2 and 5 of the P-2 1989-90 J-50-LPA-SCHEDULE B PLUS lines 2 and 5 of the P-2 1989-90 J-50-LPA-INFANT SCHEDULE B.....	593					
Distribution of line 4 amounts between units for non-severely handicapped pupils and severely handicapped pupils.						
5. IPS units for non-severely handicapped pupils (transfer to J-50-IPS, lines 2-7, Column B).....	594					
6. IPS units for severely handicapped pupils (transfer to J-50-IPS, lines 8-10, Column B).....	596					

NOTE: a. Infant units and regular units are combined on line 1, EDP 591, Columns A-F.

(J50ALC.P1)

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
J-50-ALC (Rev. 03-89)

J-50-ALC
ALLOCATION OF IPS UNITS FOR
NON-SEVERELY HANDICAPPED AND SEVERELY HANDICAPPED PUPILS

Second Principal

County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

	EDP NO.	SPECIAL DAY CLASSES			RESOURCE SPECIALISTS		DIS
		No Aide Column A	One Aide Column B	Two Aides Column C	No Aide Column D	One Aide Column E	FTE Column F
1. Allocation of IPS units from lines 2 and 5 of the P-1 1988-89 J-50-LPA-SCHEDULE B PLUS lines 2 and 5 of the P-1 1988-89 J-50-LPA-INFANT SCHEDULE B	591	0.00	0.00	0.00	0.00	0.00	0.00
Distribution of line 1 amounts between units for non-severely handicapped pupils and severely handicapped pupils.							
2. IPS units for non-severely handicapped pupils (transfer to J-50-IPS, lines 2-7, Column A)	597	0.00	0.00	0.00	0.00	0.00	0.00
3. IPS units for severely handicapped pupils (transfer to J-50-IPS, lines 8-10, Column A)	599	0.00	0.00	0.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4. Allocation of IPS units from lines 2 and 5 of the P-2 1988-89 J-50-LPA-SCHEDULE B PLUS lines 2 and 5 of the P-2 1988-89 J-50-LPA-INFANT SCHEDULE B	593	2.00	37.05	4.65	0.00	20.30	17.20
Distribution of line 4 amounts between units for non-severely handicapped pupils and severely handicapped pupils.							
5. IPS units for non-severely handicapped pupils (transfer to J-50-IPS, lines 2-7, Column B)	594	2.00	17.05	0.00	0.00	20.30	17.20
6. IPS units for severely handicapped pupils (transfer to J-50-IPS, lines 8-10, Column B)	596	0.00	20.00	4.65	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

J-50 IPS - FUNDING FOR REGULAR YEAR INSTRUCTIONAL PERSONNEL SERVICE

Purpose:

The J-50 IPS is a three page form used to compute a district's Instructional Personnel Service (IPS) Unit Entitlement. In terms of funding, the IPS entitlement represents the greatest proportion of district special education funding, so it is vital that this information be computed and reported correctly. On the first page of the J-50 IPS form, funded units are determined based on the lesser of units allocated or units operated in each setting. On the second page of the form, funded units are multiplied by unit rates to determine the IPS entitlements for regular, non-deficit, and infant units. Finally, on the third page, actual Full-Time-Equivalent Aide positions operated are reported. If Full-Time-Equivalent Aide positions operated are less than positions funded, then the entitlement is reduced.

Data Sources:

Data Sources for these forms are as follows:

- Allocations of IPS Units from SELPA - Posted from J-50 ALC;
- Unit Rates - Posted from J-50 UR;
- Actual Units Operated - Information is generally obtained from the district's Special Education Department, but Full-Time-Equivalent Employee information reported must be consistent with payroll records for P-1 and P-2 census dates. DIS unit and aide calculations are completed based upon models provided on the J-50 forms; and
- Non-deficit Units - Information may be obtained from the pupil count or by a determination of actual operations with LCI pupils. The CDE Questions and Answers document describes more fully the methodologies acceptable for calculating non-deficit units.
- Full-Time Equivalent Aides used - Same source as Actual Units Operated.

Data Output:

The IPS Entitlement Amounts (lines 17 and 21) and unused aides (lines 24 and 25) are posted to the J-50 ENT for computation of the district support services entitlement and the total special education entitlement.

Increases in units from P-1 to P-2, i.e., units that were not in operation at P-1 but subsequently started at P-2, are only allowed one-half support entitlement. Using the data reported on the IPS form, the difference in units funded between P-1 and P-2 must be computed and analyzed to complete the district support entitlement on the J-50 ENT. Increases in units reported for the support adjustment should not include increases which are due to current year growth units, units reallocated within the SELPA, or units transferred into the SELPA from another SELPA.

1st Period, 2nd Period and Annual Reports:

The final annual calculation is based on the average of P-1 and P-2 units. For the P-1 report only P-1 units are reported and for calculation of funding the units are treated as if they would be the same for the full year.

At P-2 the 2nd period allocations and actual IPS units operated are reported. Funding is based on the average of the P-2 units reported and the units reported on P-1.

NOTE: If at P-2 it is necessary to amend data reported to the state on P-1, this is accomplished by changing State Data Sheet I (for P-2) and filing the revised Data Sheet I with the state at P-2.

An annual report would not be filed unless an amendment is needed since this information has already been collected at P-1 and P-2.

Data Sheet II:

The following information must be posted to the Data Sheet II for transmittal to the state: Units operated, DIS FTE for certificated and classified personnel, aides used, unused aide adjustment, units funded for the non-deficit and infant categories, and total IPSU entitlement amounts. Only actual units and aides are needed by the state to compute IPS entitlements since unit rates are already resident in the state's computer data base and IPS allocations are posted to Data Sheet II from the J-50 ALC and SELPA prepared Schedule B. The total IPS entitlement amounts are collected by the state as check figures to detect keypunch or other reported errors in the calculation process.

Common Errors:

- 1) Classified DIS Full Time Equivalents (FTEs) reported in line 1b-column A are reduced by the factor in column B. The full number of FTEs is to be reported in column A. The appropriate reduction will then be computed in column C. Reducing the Column A FTE will result in an inappropriate double reduction.
- 2) Funding is lost because units allocated and units operated on lines 2 through 10 are not properly aligned. See note b on the J-50 IPS for examples and a fuller explanation of this

problem. As you prepare the report, if you find it shows you are losing funding for units, the following steps should be taken:

- A) Check to see that allocations have been correctly carried forward from the SELPA Schedule B to the J-50 ALC and from the ALC to the appropriate lines on the J-50 IPS;
- B) Check to see that the number of units reported as operated is correct and that units are reported on the proper lines.

Note: All units operated except those funded from federal Infant Discretionary funds, P.L. 99-457 Preschool funds, federal low incidence services funds, and LCI Mid-Year Impaction Emergency Funds must be reported.

- C) If the problem still exists, the next step would be to see if the problem is due to the alignment of aides within the SDC or RSP settings. See Footnote B on the first page of the J-50 IPS for a further discussion of the issue. Be sure to realign units within each setting.
- D) Check to see that on lines 11 through 21, the sum of units in columns B plus C plus D equals the number of units shown in column A. (Column B, C and D cannot be negative numbers.)
- E) If either unused allocations or unfunded units remain after these steps, the district Special Education Director and Budget Officer/Business Manager should both be made aware of the situation. Many SELPAs have agreements to temporarily transfer unused allocations from one member to other members with unfunded units.

The Special Education Director would generally be responsible for working out these arrangements. Also, the Budget Officer/Business Manager has overall responsibility for the total district budget and should be made aware of this because of the financial impacts. However, because of the shortfall in growth funding, many districts must operate unfunded units.

- 3) On the second page of the J-50 IPS (columns B, C, & D) funded units are distributed between regular, non-deficit, and infant programs. Inappropriate designation of regular units as infant or non-deficit units results in a misstatement of regular funded units since the sum of these columns cannot exceed the funded unit totals in column A. The sum of units reported in columns B, C and D must equal units reported in column A for each EDP number. Allocated infant units should be provided to you by your SELPA and should agree with the units they report to the state on the J-50 LPA and transfers

in on Schedule B. Non-deficited units are for units operated for children residing in Licensed Children's Institutions.

County Blue Sky District Delta Local Plan Area White Cloud

All numbers on this page should be two decimal places except Line 1, Column B, which should be four decimal places:

1. CONVERSION OF DIS FULL-TIME
EQUIVALENTS INTO "UNITS OPERATED"

	Column A EDP No.	Column B Actual FTE used through 12-1-89	Column C Conversion Factor (Col A x Col B)
a. Certificated.....	511	14.00	14.00
b. Classified.....	513	9.25	0.3614
c. Total.....	515		17.94

SEE THE REVERSE OF THIS FORM
FOR DIS FTE INSTRUCTIONS

Chp. V, 2.3 & 2.4

COMPARISON OF UNITS ALLOCATED TO UNITS
OPERATED FOR ALL CLASS SETTINGS

NON-SEVERELY HANDICAPPED

	Column A Units from P-1 J-50-ALC line 2 or 3 as appropriate	Column B Units from P-2 J-50-ALC line 5 or 6 as appropriate	Column C Average (Col A + Col B) divided by 2	Column D Units operated at P-1 1989-90 b,d,e	Column E Units operated at P-2 1989-90	Column F Average (Col D + Col E) divided by 2
2. Special day class, no aide.....	500	2.00		2.00		
3. Special day class, one aide.....	503	17.05		18.00		
4. Special day class, two aides.....	505	0.00		0.00		
a. Subtotal of lines 2, 3 and 4.....	510	19.05		20.00		
5. Resource specialist, no aide.....	509	0.00		0.00		
6. Resource specialist, one aide.....	507	20.30		20.50		
a. Subtotal of lines 5 and 6.....	524	20.30		20.50		
7. Designated instruction and services.....	517	17.20		1334		
SEVERELY HANDICAPPED						
8. Special day class, no aide.....	502	0.00		0.00		
9. Special day class, one aide.....	504	20.00		20.00		
10. Special day class, two aides.....	506	4.65		4.65		
a. Subtotal of lines 8, 9 and 10.....	508	24.65		24.65		

NOTES:

- For the classified DIS conversion factor (aide to teacher salary ratio), refer to your 1989-90 P-1 Data Sheet I, EDP 513, Column B.
- To ensure that you do not lose funding for units operated, you must report the operation of your units (Col.D) with the same number of aides as shown in your unit allocation, even if you actually used fewer or greater numbers of aides. For example, you would lose funding for 14 units which you operated if you reported as follows:

	Allocated	Operated	Lesser of allocated or operated
SDC - no aide	5	0	0
SDC - one aide	9	0	0
SDC - two aides	6	20	6
	20	20	6

Chp. V, 2.4

Any adjustment necessary for the difference in actual FTE aides operated and units allocated will be computed on lines 22 through 26 of this form. DO NOT MAKE THIS ADJUSTMENT IN COLUMN D OF THIS PAGE.

- For units operated in the DIS setting (EDP 517D), use the value computed in EDP 515, Column C.
 - An SDC or RSP unit must be in operation by the last full school month ending on or before December 31 to qualify as a unit operated during the First Principal apportionment period. A month is defined as four weeks.
 - Do not report units financed with federal infant discretionary funds, federal LCI Mid-Year Impaction funds, or PL 99-457 federal preschool funds as units operated in Column D.
- The operation of all other units must be reported in Column D.

INSTRUCTIONS FOR COMPUTING DIS FULL-TIME EQUIVALENTS

The period for which you are computing full-time equivalent (FTE) Designated Instruction and Services (DIS) units should begin with the start of the school year and extend through December 1, 1989. Detailed instructions for computing these FTEs are as follows:

EDP No. 511, Columns A and C: Enter the number of FTE certificated staff utilized in providing DIS to pupils as specified in their individualized education programs (IEPs). This FTE is to be based on the percentage of time utilized and carried to two decimal places. An example of the computation of this FTE of certificated specialists is as follows:

<u>Teacher's Name</u>	<u>DIS Type</u>	<u>% of time spent through Dec. 1, 1989, providing IEP specified DIS</u>	<u>% of time spent through Dec. 1, 1989, providing OTHER services</u>
J. Doe	Speech	1.00	.00
S. Smith	Adaptive P.E.	.60	.40
M. Jones	Vision Services	.46	.54
T. Brown (half-time)	Counseling	<u>.30</u>	<u>.20</u>
Number of FTE		2.36	1.14

In this example, a DIS FTE of 2.36 would be reported. Although there were 3.50 FTE on the DIS staff, 1.14 FTE of time was spent providing services that do not qualify for DIS funding under Education Code Section 56363(a).

EDP No. 513, Column A: E.C. Section 56722(f) specifies that aides "... may be funded in lieu of a certificated specialist" (for providing DIS). Enter the number of FTE classified aides utilized in providing DIS to pupils as specified in their IEPs. Carry to two decimal places. One FTE aide equals the greater of 6.00 hours per day or the average aide hours per class or program reported on the 1980-81 J-50 B-4, Line 3b, EDP 267. To count towards FTE classified aide time, these hours must be spent providing designated instruction and services to pupils as required by their IEPs.

NOTE: The FTE classified aides which you report will be converted to certificated DIS units by multiplying the FTE by an aide-to-teacher-salary ratio (Refer to your 1989-90 P-1 Exhibits, J-50-IPS, EDP 513B for your conversion ratio).

(IPSINST.P1)
(Rev. 09-89)

Chp. V, 3.12

J-50-IPS (continued)

County Blue Sky

District Delta

Local Plan Area White Cloud

(Columns A, B, C, & D on this page must be two decimal places; Columns E, F, G, & H must be whole numbers.)

CALCULATION OF FUNDING
FOR IPS UNITS

NON-SEVERELY HANDICAPPED

Special Day Classes:

11. SDC-no aide
12. SDC-one aide
13. SDC-two aides
Resource Specialists:
14. RSP-no aide
15. RSP-one aide
16. Designated Instruction
and Services

17. Total lines 11 thru 16:

SEVERELY HANDICAPPED

Special Day Classes:

18. SDC-no aide
19. SDC-one aide
20. SDC-two aides

21. Total lines 18 thru 20:

	Column A Units funded: EDP NO. lessor of Cols. A & B lines 2-10 ^a	Column B Regular Units In Column A ^a	Column C Non- deficit* Units In Column A ^a	Column D Infant Units In Column A ^a	Column E Unit Rate From J50-UR	Column F Regular IPS Entitlement Col. B x E	Column G Non-deficit* IPS Entitlement Col. C x E	Column H Infant IPS Entitlement Col. D x E
526	2.00	2.00	0.00		34,000	68,000	0	
528	17.05	17.05	2.00	0.00	47,000	707,350	94,000	0
530	0.00	0.00	0.00	0.00	60,000	0	0	0
546	0.00	0.00	0.00		36,000	0	0	
532	20.30	19.30	0.70	0.20	49,000	950,000	34,300	9800
548	17.20	15.30	1.30	0.00	35,000	535,500	45,500	21,000
560	56.55	51.75	4.00	.80		2,261,450	173,800	30,800
562	0.00	0.00	0.00		34,000	0	0	
564	20.00	18.00	1.00	1.00	47,000	856,000	47,000	47,000
566	4.65	1.45	2.00	1.20	60,000	87,000	120,000	72,000
570	24.65	19.45	3.00	2.20		933,000	167,000	119,000

NOTES:

- a. Infant program units may not be used to fund your regular program classes or vice-versa; therefore, the sum of the units reported in Column D may not exceed the total infant units allocated on the J-50-LPA-Infant Schedule B, Ages 0-2 Program, EDP 880, Columns B,C,E and F plus EDP 896, Columns B,C,E and F nor may the total of the units in Columns B plus C of this form exceed the units allocated on the J-50-LPA Schedule B - Ages 3-21 Program, EDP 980, Columns A-F plus EDP 996, Columns A-F.
- b. On lines 11-21 the sum of the units in Columns B plus C plus D must equal the units shown in Column A. (Cols. B, C, and D cannot be negative numbers.) Non-deficit units are units operated for children residing in LICs, foster family homes, hospitals, and other residential medical facilities. Units for infants residing in LICs are classified as infant units and reported in Column D.

J-50-IPS (continued)

Clip V, 3.13

County Blue Sky District Delta Local Plan Area White Cloud

: All numbers on this page shall be two (2) decimal places except line 24, Col B and C, line 25 Col B and C, and Line 26 Col C. :

Computational Difference Between
Aide Entitlement and Aides Used

		Column A	Column B	Column C	Column D
EDP NO.		Aide Entitlement for 1989-90 ^a	FTE Aides Used at P-1 ^b	FTE Aides Used at P-2	Average (Col. B + Col. C) divided by 2
22. Non-severely handicapped.....	572	37.35	32.75	.	.
23. Severely handicapped.....	574	29.30	34.50	.	.

Unused Aide Adjustment

		Column A	Column B	Column C
EDP NO.		Unused aides (from line 22 EDP 572 or line 23 EDP 574, Col. A minus Col. B)	Aide rate (from P-1 J-50-UR line 4, Col. B) (Whole number)	Unused aide Adjustment (Col. A x Col. B) (Whole Number)
24. Non-severely handicapped.....	576	4.60	13,000	59,800
25. Severely handicapped.....	578	5.20	13,000	67,600
26. Total (set negatives to zero).....	580			0

NOTES

1. For non-severe, compute using line 12, Col. A + line 15, Col. A + (2 x line 13, Col. A).
 2. For severe, compute using line 19, Col. A + (2 x line 20, Col. A).
1. To compute FTE aides used for your severely and non-severely handicapped programs, divide the number of aide-hours actually paid for each program on December 1, 1989, by the greater of 6 hours or your actual FTE aide hours from your 1980-81, J-50B-4, line 3b, EDP 267.
 2. If you prefer to use cumulative FTE aides for the year, divide the total aide-hours paid through December 1, 1989, by the total work days for that same period. Then, using the same calculation as in b. 1. above, divide this amount by the appropriate FTE aide hours. Show the result of this calculation in Column B for lines 22 and 23.

(J-50-IPS, P1)

County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

% CONVERSION OF DIS FULL-TIME EQUIVALENTS INTO 'UNITS OPERATED'	EDP NO.	Column A Actual FTE used through 03-31-88	Column B Conversion Factor	Column C Units operated (Col A x Col B)
a. Certificated	511	14.50		14.50
b. Classified	513	9.50	0.3614	3.43
c. Total	515			17.93

COMPARISON OF UNITS ALLOCATED TO UNITS OPERATED FOR ALL CLASS SETTINGS	EDP No.	Column A Units from 1987/88 P-1 Exhibits J-50-ALC	Column B Units from P-2 J-50-ALC line 5 or 6 as appropriate	Column C Average (Col A + Col B) divided by 2	Column D Units operated at P-1, 1988-89	Column E Units operated at P-2, 1988-89	Column F Average (Col D + Col E) divided by 2
Non-severely Handicapped							
2. Special day class, no aide	500	2.00	2.00	2.00	2.00	2.00	2.00
3. Special day class, one aide	503	17.05	17.05	17.05	18.00	20.00	19.00
4. Special day class, two aides	505	0.00	0.00	0.00	0.10	0.00	0.05
a. Subtotal of lines 2, 3 and 4	510	19.05	19.05	19.05	20.10	22.00	21.05
5. Resource specialist, no aide	509	0.00	0.00	0.00	0.00	0.00	0.00
6. Resource specialist, one aide	507	20.30	20.30	20.30	20.50	20.80	20.65
a. Subtotal of lines 5 and 6	524	20.30	20.30	20.30	20.50	20.80	20.65
7. Designated instruction and services	517	17.20	17.20	17.20	17.34	17.93	17.93
Severely Handicapped							
8. Special day class, no aide	502	0.00	0.00	0.00	0.00	0.00	0.00
9. Special day class, one aide	504	21.00	20.00	20.50	20.00	20.00	20.00
10. Special day class, two aides	506	5.85	4.65	5.25	4.65	4.65	4.65
a. Subtotal of lines 8, 9 and 10	508	26.85	24.65	25.75	24.65	24.65	24.65

County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

CALCULATION OF FUNDING FOR IPS UNITS	EDP No.	Column A Units funded lessor of Cols. C & F Lines 2-10	Column B Regular Units In Column A	Column C Non- deficted Units In Column A	Column D Infant Units In Column A	Column E Unit Rate 87/88 P-1 Exhibits J50-UR	Column F Regular IPS Entitlement Col. B x E	Column G Non-deficted IPS Entitlement Col. C x E	Column H Infant IPS Entitlement Col. D x E
NON-SEVERELY HANDICAPPED									

Special Day Classes:

11. SDC-no aide	526	2.00	2.00	0.00		34,000	68,000	0	
12. SDC-one aide	528	17.05	15.05	2.00	0.00	47,000	707,350	94,000	0
13. SDC-two aides	530	0.00	0.00	0.00	0.00	60,000	0	0	0

Resource Specialists:

14. RSP-no aide	546	0.00	0.00	0.00		36,000	0	0	
15. RSP-one aide	532	20.30	19.40	0.70	0.20	49,000	950,600	34,300	9,800
16. Designated Instruction and Services	548	17.20	15.30	1.30	0.60	35,001	535,515	45,501	21,001
17. Total lines 11 thru 16	560	56.55	51.75	4.00	0.80		2,261,465	173,801	30,801

SEVERELY HANDICAPPED

Special Day Classes:

18. SDC-no aide	562	0.00	0.00	0.00		34,000	0	0	
19. SDC-one aide	564	20.00	18.00	1.00	1.00	47,000	846,000	47,000	47,000
20. SDC-two aides	566	4.65	1.45	2.00	1.20	60,000	87,000	120,000	72,000
21. Total lines 18 thru 20	570	24.65	19.45	3.00	2.20		933,000	167,000	119,000

VI-33

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
J-50 IPS (Rev. 3-89)

J-50-IPS

Second Principal

County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

Computational Difference Between
Aide Entitlement and Aides Used

	Column A	Column B	Column C	Column D
	Aide Entitlement for 1987/88	FTE Aides Used at P-1	FTE Aides Used at P-2	Average (Col B + Col C) divided by 2
EDP No.				
22. Non-severely handicapped	572	37.35	32.75	33.75
23. Severely handicapped	574	29.30	34.50	34.75

	Column A	Column B	Column C
	Unused aides (from line 22 EDP 572 or line 23 EDP 574, Col.A minus Col.D)	Aide rate (from 1987/88 P-1 Exhibits, J50-UR (Whole number)	Unused aide Adjustment (Col. A x Col. B) (Whole number)
Unused Aide Adjustment			
24. Non-severely handicapped	576	3.60	13,000
25. Severely handicapped	578	-5.45	13,000
26. Total (set negatives to zero)	580		0

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J-50 EXT - EXTENDED YEAR FUNDING

Purpose:

The J-50 EXT form is used to compute the IPS entitlement for extended year (summer) programs. These include classes for non-severely handicapped (page 1), severely handicapped (page 2) and Infants (page 3). The approach for computing Extended Year funding is similar in concept to the Regular IPS funding methodology. The primary differences are:

- 1) Generally, only Special Day Classes, DIS support of SDCs and aides are funded since regular classes are not in session during the summer and, therefore, special education cannot operate as a pull-out supplemental program supporting the regular program.
- 2) Allocations are computed from actual student enrollments in the summer classes rather than being determined by the SELPA.
- 3) Unit rates are prorated downward to take into account the shorter time period for summer sessions.

Data Sources:

Unit rates are posted from the J-50 UR. Days taught in session, student enrollments, and full-time-equivalent units and aides operated are taken from district program and/or payroll records.

Data Output:

The total Extended Year Entitlements are posted to the J-50 ENT and are used for the computation of the district support entitlement and the district total special education entitlement.

1st Period, 2nd Period and Annual Report Considerations:

Most districts will only prepare and file J-50 EXT information in the 1st period report, for summer sessions operated.

Districts which operate year-round schools and conduct special education extended year programs during session breaks may find it necessary to update and file amended reports on summer sessions at the P-2 and annual reporting periods. This would be accomplished by amending Extended Year Data on State Data Sheet I and filing these with 2nd period and annual reports.

Data Sheet II:

Actual days taught, student enrollments, units and aides operated, non-deficit units and aides funded, and total extended year IPSU entitlement amounts are posted to Data Sheet II on P-1 for transmittal to the state. The state needs the actual days taught,

student enrollment, units and aides operated, and non-deficit units and aides information for computation of district extended year entitlements. The extended year IPSU entitlement amounts are used by the state to verify that the information has been correctly entered and reported by districts on Data Sheet II. As indicated above, extended year information is only reported on Data Sheet II for the first period report.

Common Errors:

- 1) On line 1 of pages 1 and 2, days taught in the summer session must be at least 19 days for purposes of compliance with the Education Code. One of the days necessary to reach the minimum of 20 may be a holiday. However, the holiday may not be claimed for funding purposes.
- 2) On line 13b of pages 1 and 2, non-deficit units (i.e., LCI units) reported exceed total units funded. If there are actually unfunded LCI units and/or aides, they need to be prorated downward to stay within the number of funded units and aides.
- 3) On page 3 (computation of the number of extended year entitlements for infants), in computing infant enrollments on lines 5 and 20 the instructions on the back of the form for reducing enrollments to full time equivalents are not followed.

County Blue Sky District Delta Local Plan Area White Cloud

Use this form to calculate separate non-severe extended year entitlements for 3-4 RIS and 5-21.11 programs. **DO NOT REPORT PROGRAMS OPERATED FOR 1-4 NOT RIS ON THIS FORM.**

- Chp. V, 4.1 1. Days taught-not to exceed 180 a.b.
2. Days taught in regular session.....
3. Divide line 1 by line 2 (four decimal places).....
4. Unit Rates: Multiply each unit rate by line 3 Col. A or D as appropriate. From form J-50-OR: SDG UR = EDP 2048, SDG AIDE UR = EDP 2918, DIS UR = EDP 2068 (whole numbers).....
Chp. V, 4.2 5. SDG Enrollment. Last Day of the second week of the extended session.....
Chp. V, 4.3 6. Actual number of SDG Units, SDG Aides and DIS operated.....
7. Maximum SDG Unit entitlement. Divide line 5 Columns A and D by 11. Round up to the next whole number.....
8. Actual number of SDG Units to be funded. Enter the lesser of lines 6 & 7 in Col. A and in Col. D.....
9. Maximum Aide entitlement at one aide per SDG unit. Enter the amount from line 8 Col. A and 8 Col. D.....
10. Actual number of SDG Aides funded. Enter the lesser of lines 8 and 9 in Col. B and in Col. E.....
11. Maximum DIS Units to be funded. Divide line 7 Columns A and D by 3 (two decimal places).....
12. Actual number of DIS to be funded. Enter the lesser of lines 6 and 11 in Col. C and in Col. F.....
13. Distribute units funded from line 8-SDG, line 10-SDG aides and line 12-DIS between the regular and non-deficit* extended year program.
a. Regular SDG, SDG Aides, and DIS.....
b. Non-deficit* SDG, SDG Aides, and DIS.....
Chp. V, 4.4 **REGULAR EXTENDED YEAR FUNDING**
14. Multiply line 13a by line 4 for each Column.....
15. Multiply line 14 Columns A, B, and C and Columns D, E, and F by 0.6 (E.C. 56726(a)(2)).....
16. Regular Extended Yr. IPS funding for non-severely handicapped. Column C = line 15 Col. A + B + C. Column F = line 15 Col. D + E + F.....
NON-DEFICIT* EXTENDED YEAR FUNDING
17. Multiply line 13b by line 4 for each Column.....
18. Multiply line 17 Columns A, B, and C and Columns D, E, and F by 0.6 (E.C. 56726(a)(2)).....
19. Non-deficit* Extended Yr. IPS funding for non-severely handicapped. Column C = line 18 Col. A + B + C. Column F = line 18 Col. D + E + F.....
20. Info. Only-In Col. A & D Report State Special Scholastic pupils attending your non-severe ext. yr. program. If none, report a 1 in Col. B and E.....

EDP NO.	Non-Severe Extended Year Entitlement for 1-4 RIS			Non-Severe Extended Year Entitlement for 5-21.11		
	Column A 1-4 RIS SDG Units	Column B 1-4 RIS SDG Aides	Column C 1-4 RIS DIS	Column D 5-21.11 SDG Units	Column E 5-21.11 SDG Aides	Column F 5-21.11 DIS
521	30			30		
523	175			175		
525				1214		
				34,000	13,000	35,000
527				5828	2228	5999
529				96		
534				9.00	9.00	3.00
533				9		
538				9.00		
539					9.00	
545					9.00	
537						3.00
549						3.00
522				8.00	8.00	3.00
535				1.00	1.00	0.
550				46,624	17,824	17,997
552				27,974	10,694	10,798
553						49,466
554				5828	2228	0
558				3497	1337	0
603						4834
551					1	

- NOTES: a. If you operate classes of varying length during the extended year, compute lines 1, 5 and 6 as follows: (This eliminates the need to use more than one page to report these classes.)
Line 1, average number of days taught: divide the sum of days taught in each class for the non-severely handicapped by the sum of classes.
Line 5, enrollment: use the sum of enrollment in all extended year classes for non-severely handicapped.
Line 6 Col. A & D, actual number of classes, i.e. units; use the sum of all extended year classes for non-severely handicapped.
To be eligible for funding, extended year programs must be offered for at least 20 days which may include one holiday.
b. Non-deficit units are units operated for children residing in ICIs, foster family homes, hospitals, and other residential medical facilities.

County Blue Sky District Delta Local Plan Area White Cloud

Use this form to calculate separate severe
extended year entitlements for J-4 RIS and
5-21.11 programs. **DO NOT REPORT PROGRAMS
OPERATED FOR J-4 NOT RIS ON THIS FORM.**

Severe Extended Year Entitlement for J-4 RIS			Severe Extended Year Entitlement for 5-21.11			
EDP NO.	Column A J-4 RIS SDC Units	Column B J-4 RIS SDC Aides	Column C J-4 RIS DIS	Column D 5-21.11 SDC Units	Column E 5-21.11 SDC Aides	Column F 5-21.11 DIS
1. Days taught-not to exceed 55 a.b	555	10	10	10		
2. Days taught in regular session	557	125	125	125		
3. Divide line 1 by line 2 (four decimal places)	559	1714	1714	1714		
4. Unit Rates: Multiply each unit rate by line 3 Col. A or D as appropriate. From form J-50-UR: SDC UR = EDP 2848, SDC AIDE UR = EDP 2918, DIS UR = EDP 2868 (whole numbers)	561	34,000	35,000	34,000	15,000	35,000
5. SDC Enrollment. Last Day of the second week of the extended session	563	5828	2228	5999	5828	2228
6. Actual number of SDC Units, SDC Aides and DIS operated	569	14	130	130		
7. Maximum SDC Unit entitlement. Divide line 5 Columns A and D by 7. Round up to the next whole number	567	2.00	4.00	67	18.00	32.00
8. Actual number of SDC Units to be funded. Enter the lesser of lines 6 & 7 in Col. A and in Col. D	575	2.00	19	18.00		
9. Maximum Aide entitlement: two aides per SDC unit. Multiply line 8 Column A and D x 2	577		4.00		36.00	
10. Actual number of SDC Aides funded. Enter the lesser of lines 6 and 9 in Col. B and in Col. E	585		4.00		32.00	
11. Maximum DIS Units to be funded. Divide line 7 Columns A and D by 3 (two decimal places)	573		67			6.33
12. Actual number of DIS to be funded. Enter the lesser of lines 6 and 11 in Col. C and in Col. F	586		67			5.33
13. Distribute units funded from line 8-SDC, line 10- SDC aides and line 12-DIS between the regular and non-deficit* extended year program.	583	2.00	4.00	67	15.00	27.00
a. Regular SDC, SDC Aides, and DIS	584	0.00	0.00	0.00	1.00	5.00
b. Non-deficit* SDC, SDC Aides, and DIS						
REGULAR EXTENDED YEAR FUNDING						
14. Multiply line 13a by line 4 for each Column	587	11,656	8912	4019	87,420	60,156
15. Regular Extended Yr. IPS funding for severely handicapped. Column C = line 14 Cols. A + B + C. Column F = line 14 Cols. D + E + F.	589			24,587		173,552
NON-DEFICIT* EXTENDED YEAR FUNDING						
16. Multiply line 13b by line 4 for each Column	590				17,484	11,140
17. Non-deficit* Extended Yr. IPS funding for severely handicapped. Column C = line 16 Cols. A + B + C. Column F = line 16 Cols. D + E + F.	602		0			34,623
18. Info. Only-In Cols. A & D report State Special Schools pupils attending your severe ext. year program. If none, report a 1 in Cols. B & E.	588		1		1	

NOTES: a. If you operate classes of varying length during the extended year, compute lines 1, 5 and 6 as follows: (This eliminates the need to use more than one page to report these classes.)
Line 1, average number of days taught; divide the sum of days taught in each class for the severely handicapped by the sum of classes.
Line 5, enrollment; use the sum of enrollment in all extended year classes for severely handicapped.
Line 6 Cols. A & D, actual number of classes, i.e., units; use the sum of all extended year classes for severely handicapped.
b. To be eligible for funding, extended year program must be offered for at least 20 days which may include one holiday.
* Non-deficit units are units operated for children residing in ICFs, foster family homes, hospitals, and other residential medical facilities.

County Blue Sky District Delta Local Plan Area White Cloud

Use this form to calculate Ages 0-2 extended year entitlements.
Before completing this form, please read the special instructions
for calculating infant extended year on the reverse of this form.

NON-SEVERE INFANT EXTENDED YEAR IPSU ENTITLEMENT:

1. Days taught-not to exceed 30
2. Days taught in regular session
3. Divide line 1 by line 2 (four decimal places)
4. Unit Rates: $SDC = J-50-UR EDP 2848 \times \text{line 3 Col. A}$, $SDC \text{ Aides} = J-50-UR EDP 2918 \times \text{line 3 Col. A}$, $DIS = J-50-UR EDP 2868 \text{ by line 3 Col. A (Whole Numbers)}$
5. SDC Enrollment. Last Day of the second week of the extended session
6. Actual number of SDC Units, SDC Aides and DIS operated
7. Maximum SDC unit entitlement. Divide line 5 Col. A by 11. Round up to the next whole number and enter in Column A
8. Actual number of SDC units to be funded. Enter the lesser of lines 6 and 7 Column A
9. Maximum aide entitlement at one aide per SDC. Use line 8 Column A
10. Actual number of aides to be funded. Enter the lesser of lines 6 and 9 Column B
11. Maximum DIS entitlement. Divide line 7 Column A by 3 (2 decimal places)
12. Actual number of DIS to be funded. Enter the lesser of lines 6 and 11 Column C
13. Non-Severe Instructional Personnel Service Unit funding:
 - a. $SDC \text{ Units} = \text{Column 3} \times \text{line 8 Column A} \times \text{line 4 Column A}$
 - b. $SDC \text{ Aides} = \text{Column 3} \times \text{line 10 Column B} \times \text{line 4 Column B}$
 - c. $DIS = \text{Column 3} \times \text{line 12 Column C} \times \text{line 4 Column C}$
14. Multiply Line 13a, 13b and 13c x 0.6 (E.C. 56726(a)(2))
15. Infant Extended Year IPS funding for non-severely handicapped. Sum line 14 Columns A B & C.

SEVERE EXTENDED YEAR IPSU ENTITLEMENT:

16. Days taught-not to exceed 35
17. Days taught in regular session
18. Divide line 16 by line 17 (four decimal places)
19. Unit Rates: $SDC \text{ Unit} = J-50-UR EDP 2848 \times \text{line 18 Col. A}$, $SDC \text{ Aide} = J-50-UR EDP 2918 \times \text{line 18 Col. A}$, $DIS = J-50-UR EDP 2868 \text{ by line 18 Col. A (Whole Numbers)}$
20. SDC Enrollment. Last Day of the second week of the extended session
21. Actual number of SDC Units, SDC Aides and DIS operated
22. Maximum SDC Unit entitlement. Divide line 20 Col. A by 7. Round up to the next whole number and enter in Column A
23. Actual number of SDC units to be funded. Enter the lesser of lines 21 and 22 Col. A
24. Maximum aide entitlement at two aides per SDC. Multiply line 23 Col. A x 2
25. Actual number of aides to be funded. Enter the lesser of lines 21 and 24 Column B
26. Maximum DIS entitlement. Divide line 22 Column A by 3 (2 decimal places)
27. Actual number of DIS to be funded. Enter the lesser of lines 21 and 26 Column C
28. Severe Instructional Personnel Service Unit funding:
 - a. $SDC \text{ Units} = \text{Column A} \times \text{line 23 Column A} \times \text{line 19 Column A}$
 - b. $SDC \text{ Aides} = \text{Column B} \times \text{line 25 Column B} \times \text{line 19 Column B}$
 - c. $DIS = \text{Column C} \times \text{line 27 Column C} \times \text{line 19 Column C}$
29. Infant Extended Year IPS funding for severely handicapped. Sum line 28 Columns A B & C
30. Information Only. Total number of infants enrolled in extended year programs
31. Information Only. Report the total number of State Special Schools infants enrolled in your infant extended year program in Column A. If none are enrolled report a 1 in Col. B

Extended Year Entitlements for INFANTS			
EDP NO.	Column A Infant SDC-Teachers	Column B Infant SDC-Aides	Column C Infant DIS
650	NA		
651	175		
652			
653			
654			
655			
656			
657			
658			
659			
660			
661			
662			
663			
664			
665	30		
666	175		
667	1714		
668	5828	2228	5999
669	12		
670	2.00	3.00	.67
671	2		
672	2.00		
673		4.00	
674		1.00	
675			.67
676			.67
677	11,656	6684	4019
678			72359
679	14		
680			

a. See the reverse of this form for instructions on computing infant extended year days taught and enrollment.

(J50EXT.PI)

BEST COPY AVAILABLE

INFANT EXTENDED YEAR CALCULATIONS ON THE J50-EXT

Infant extended year entitlements are computed using criteria which are similar to the 3-21.11 program with the following infant program modifications. These modifications are necessary because each infant is not provided a daily program.

Days Taught:

Compute the weighted average for Infant Program Extended Year Days Taught:

Example:

<u>Number of Infants Served</u>		<u>Days per Week in Program</u>		<u>Number of Weeks in Program</u>		<u>Total Days of Program</u>
6	x	3	x	9	=	162
5	x	2	x	8	=	80
<u>4</u>	x	1	x	6	=	<u>24</u>
<u>15</u>						<u>266</u>

Divide the total days of the program by the number of infants served to establish infant days taught, e.g., $266/15 = 17.73$. Round the quotient up to the nearest whole number, e.g., 17.73 to 18. Non-severe and severe programs will not be funded for days taught in excess of 30 and 55 respectively.

Enrollment:

On the last day of the second week of the extended year, a count of infants enrolled and frequency of attendance per week must be taken. Use this information to compute infant FTE enrollment as follows:

Example:

6 infants attending 3 days per week (3/5 or .60) = 3.60
 5 infants attending 2 days per week (2/5 or .40) = 2.00
4 infants attending 1 day per week (1/5 or .20) = .80

15 infants = 6.40 FTE enrollment

Round 6.40 to the nearest whole number, 7. In this example, 7 would be reported on the 0-2 J50-EXT, on line 5 if the program is non-severe, or on line 20 if the program is severe.

(EXTCALC.P1)

(Rev. 09-89)

**J-50 NPS - ALLOWANCE FOR THE EDUCATION OF EXCEPTIONAL PUPILS IN
CERTIFIED NONPUBLIC SCHOOLS OR AGENCIES**

Purpose:

This form is used to calculate the reimbursement for educational costs and for the costs of education-related services for handicapped pupils placed in certified nonpublic schools and agencies. Part I of the report shows the actual calculation of the district entitlement. The report subtracts district revenue limit funding generated by attendance in nonpublic schools to arrive at excess cost. The state pays 70 percent of excess cost for NPS placements which a district makes or for which it is responsible, and 100 percent of excess costs for NPS placements of pupils who reside in LCIs. The rules on the forms need to be read carefully to fully comply with these requirements. In addition, the CDE's Question and Answer Document more fully defines the parameters governing cost reimbursement.

Part II of the form provides for a detailed listing of each non-public school or agency with a cost breakdown of their charges. It should be noted that this report receives more scrutiny by the state than any other form and generates the most verification questions and disallowances. Also, the revenue limit ADA reported on this report should agree with nonpublic school ADA reported on district attendance reports (J-18/19). Therefore, it is very important that the J-50 preparer work closely with both the person preparing J-18/19s and the person maintaining these NPS contracts to ensure that all requirements in the instructions are complied with in preparing this report.

Data Sources:

If the district maintains and administers nonpublic school and agency contracts, then all information would be extracted from district records. If NPS contracts are maintained and administered by the SELPA, then contract costs and attendance days must be obtained from the SELPA. In any case, however, ADA divisors, attendance periods, and special education revenue limit per ADA must come from the district business office.

Note: ADA may not be claimed until a student reaches the legal age to enroll in kindergarten (Education Code Section 48000 and Education Code Section 46100, et seq.). Thus, NPS ADA may not be claimed for pupils in preschool programs unless they are of legal age for enrollment in kindergarten. Infants, ages 0 to 2, also would not generate NPS ADA. Additionally, infant programs delivered by an NPS would not be reported on the J-50-NPS as these programs are funded by instructional personnel service units allocated in the Infant Program J-50-FRZ.

Data Output:

The state reimbursement amounts (Line 12) are posted to the J-50 ENT for computation of the district's total special education entitlement.

1st Period, 2nd Period, and Annual Reports:

The complete J-50 NPS forms are filed at 1st period, 2nd period and annual reporting periods. Intensive internal validation and audit checks are made at each reporting period by the state.

Data Sheet II:

The NPS ADA, contract costs for Nonpublic Schools and related services, pupil counts for related services, assessment and identification costs for LCI pupils placed in nonpublic schools and state reimbursement amounts are posted from Part I to Data Sheet II. The state reimbursement amounts are used to verify state data entry and calculation processes. The other information is necessary for the state to actually calculate state reimbursement amounts.

Unlike other J-50 district forms a complete set of these forms is sent with Data Sheet II to allow for state audit of these claims.

Common Errors:

- 1) Costs are not reported in the appropriate column of Part I. Be sure to read and follow the rules in Notes a, b, and c on the form to avoid this problem.
- 2) The NPS ADA reported on Line 1 of Part I and in Column IV of Part II do not agree with NPS ADA reported on district J-18/19 attendance reports. Some problems may arise on first period and second period reports because the J-50 NPS forms must be filed prior to the close of the attendance accounting periods. For that reason, estimates must be used on the J-50 NPS reports. If the J-50 preparer works closely with the person who prepares the district attendance reports, differences on P-1 and P-2 can be minimized. The ADA for both the NPS and attendance annual reports must agree. The following attendance reporting rules are noted to assist attendance officers and J-50 preparers in reconciling NPS and attendance reports.
 - A) Attendance accounting is based on the school calendar and four-week school months. Thus, their closing dates will generally not coincide with either the J-50 calendar or the Financial calendar. A reconciliation should use attendance/school calendar closing dates in estimating and reporting costs and ADA on the J-50 NPS. Reports at P-1 and/or P-2 should estimate annualized costs.

B) To reconcile the ADA on both reports, it is necessary to use the same "apportionment days" and "days taught" divisor as the attendance officer will use in calculating ADA for the J-18 and J-19 reports.

- 3) On Part II, Column II, qualifying Licensed Children's Institution (LCI) names and license numbers are not reported. This results in a reduction in funding since qualified placements in LCI's receive 100 percent funding, while other placements only receive 70 percent funding. Generally this information should be obtained at the time the child is placed.
- 4) Uncertified nonpublic schools and agencies are reported in column I of Part II. This results in a complete loss of funding for costs charged by that school. Before contracting with a school, a copy of the California Department of Education notification of certification should be obtained from the school. The certification should also be checked to see that it is current and covers the term of the contract. Finally, be sure to list the name of the school exactly as it appears on the certification.
- 5) Related Services costs are incorrectly reported in column IV, NPS costs for ADA. These costs should only be reported in column VII.
- 6) Assessment costs are claimed in column VIII for Non-LCI students. Only the assessment costs of LCI students may be claimed.

For further details on common errors, see the California Department of Education's Questions and Answers document.

County Blue Sky District Delta Local Plan Area White Cloud

This form is provided for school districts and county offices to determine the total state reimbursement for the education of exceptional pupils in certified nonpublic schools and agencies. Submit this form only if reimbursement is claimed. All entries on the J-50-NPS should be whole numbers, except Lines 1 and 3 which should be carried to two decimal places.

		COLUMN A District/Co. Off. -Exclude pupils reported in Column C	COLUMN B District - LCI or Foster Family Home Only	COLUMN C County Office and District - LCIs, Foster Family Homes & Hospitals ^E
1. Enter the 1989-90 First Period ADA of exceptional pupils receiving services from a nonpublic school. (From J-50-NPS, Part II, Column IV).....	701	19,68	1,16	1,16
2. Enter the authorized cost of nonpublic school services for those pupils reported on Line 1. (From J-50-NPS, Part II, Column V).....	703	345,040	23,200	18,560
3. Enter the 1989-90 Base Revenue Limit (E.C. 42238.9). (Districts Only) Form K-12 (P-1) Line E-16d, (ZDP 115).....	705	2750,00	2750,00	2750,00
4. Multiply Line 1 by Line 3 and enter the product. (Districts Only).....	707	54,120	3190	3190
5. Subtract Line 4 from Line 2. (If answer is negative, enter 0.) (Districts Only).....	708	290,920	20,010	15,370
6. Enter the number of exceptional pupils receiving related services from a certified nonpublic school or agency. (From J-50-NPS, Part II, column VI).....	709	6		
7. Enter the authorized cost of related services for those pupils reported on Line 6 (all costs for services included in the IEP). (From J-50-NPS, Part II, Column VII.).....	711	24,680		
8. For Districts: Total Lines 5 and 7 in Column A, B, and C. For County Offices: Total Lines 2 and 7 in Column A and C.....	713	315,600	20,010	15,370
9. State Reimbursement Percentages.....	714	.70	.70	1.00
10. Enter the product of Lines 8 and 9 for Column A, B, and C.....	715	220,920	14,007	15,370
11. Assessment and Identification Costs for pupils residing in LCIs and placed in certified nonpublic, nonsectarian schools (E.C. 56775.5). (From J-50-NPS, Part II, Column VIII.).....	716		1200	1200
12. Total Nonpublic School/Agency State Reimbursement (Total Lines 10 and 11).....	717	220,920	15,207	16,570

- a. Effective July 1, 1986, pursuant to G.C. Section 7572.5, certain responsibility for services to pupils with exceptional needs were transferred to other public agencies and may no longer receive reimbursement through the J-50 process, specifically: 1) in-state residential costs for SED children who were placed out-of-home by an expanded IEP team will be paid by the County Welfare Department, 2) medically necessary Occupational Therapy/Physical Therapy (OT/PT) included in a child's IEP will be the responsibility of the State Dept. of Health Services or its CCS designee, and 3) in-state psychotherapy and other mental health services, as specified in regulation and the child's IEP, will be the responsibility of Dept. of Mental Health or its designee. All other costs for pupils attending nonpublic schools and/or receiving related services, including LCI placements made by the local educational agency (LEA), should be reported in column A (deficit). Nonpublic school or agency costs for pupils residing in LCIs when the LCI placement was independently made by a court, regional center for the developmentally disabled or public agency other than the LEA should continue to be reported in Column B or C, as appropriate.
- b. In Column B (non-deficit), districts report nonpublic school or agency cost data associated with non-LEA residential placements if the district in which the LCI or foster family is located is also the district of residence of the parent/guardian and the parent/guardian retains legal responsibility for the child's education.
- c. In Column C (non-deficit), county offices/districts report data for all LCI and foster family home pupils whose education is their respective responsibility and who were independently placed in an LCI or foster family home by a court, regional center for the developmentally disabled, or public agency other than an LEA. Also, a district where the parent resides shall report data for a pupil attending a nonpublic school operated by a public hospital, state licensed children's hospital, psychiatric hospital, proprietary hospital or a medical facility. Districts must exclude data already reported in Column B.

THE EDUCATIONAL COSTS FOR PUPILS RESIDENTIALLY PLACED BY AN EXPANDED IEP TEAM MUST BE REPORTED IN COLUMN A ONLY: THESE PLACEMENTS MUST NOT BE REPORTED IN COLUMNS B OR C!

Instructions for the J-50-NPS, Part II

1. In Column I, list the nonpublic school or agency by the exact name appearing on the State Department of Education Certification. Certified nonpublic schools should be reported in the top section and certified agencies in the bottom section of Column I. For those nonpublic schools which are operated by a public hospital, state licensed children's hospital, psychiatric hospital, proprietary hospital or other medical facility, please also provide the name of the associated hospital or medical facility. Please indicate out-of-state placements by adding an asterisk beside the names of out-of-state/certified nonpublic schools. Nonpublic schools or agencies which are not certified but do have current waivers authorized by the State Department of Education should be denoted by placing a double asterisk next to the name of the facility or provider. Pursuant to Education Code Section 56366(c), it is only legal to contract with nonpublic schools or agencies which have been certified by the State Department of Education. Therefore, prior to contracting with such a facility, you should obtain from the school or agency a copy of their State Department of Education certification, which must be current and applicable to the contract's period of performance. Contracts with uncertified nonpublic schools and agencies will not be reimbursed nor will retroactive certifications be issued.
2. If the pupil(s) attending the nonpublic school or agency reported in Column I resides in an LCI or Foster Family Home (FFH), then in Column II list the name, address and license/facility number of the residential facility exactly as it appears on the license issued by the State Department of Social Services or other public agency. Please do not list the LCI or FFH by the name of the individual who has been issued the license. Education Code 56156(d) requires the county office to maintain a current list of licensed children's institutions. License numbers should be furnished to districts by the county office.
3. In Column III, place an A, B or C in the box provided to indicate the reimbursement level you intend to claim for the placements in the nonpublic school or agency listed in Column I. These letters correspond to the same letter columns and footnotes on the J-50-NPS, Part I. To determine the appropriate level of funding and hence the correct letter to place in Column III, carefully read the footnotes on the J-50-NPS, Part I. Do not report more than one letter in each box. If you have placements in a school or agency for which you will be claiming different reimbursement percentages and/or non-deficit funding (you will be reporting data for this facility in more than one column on Part I), then report the data for each column on a separate line on the J-50-NPS, Part II.
4. Compute ADA in Column IV as follows (ADA must not be calculated for pupils younger than 4 years 9 months).
- a. School Districts - For the regular school year, divide the total days of apportionment attendance in nonpublic school by the number of days taught in the district for the first period of attendance. For extended year, divide the days of attendance in nonpublic schools by 175. Pupils must not be credited with more than one day of attendance in any calendar day.

Sum Column IV and distribute the ADA among Columns A, B and C of the J-50-NPS, Part I, EDP 701. The distribution of your NPS ADA must agree with the reimbursement level indicated in Column III of the J-50-NPS, Part II (see #3 of the instructions) and with the respective sums reported on Forms J-18/19 and J-18/19S as indicated below:

<u>EDP 701</u>		<u>Form J-18/19</u>		<u>Form J-18/19S</u>
		Lines		Lines
Col. A	=	A-12 + D-2	+	A-12 + D-2
Col. B	=	A-13 + D-3	+	A-13 + D-3
Col. C	=	A-14 + D-4	+	A-14 + D-4

- b. County Superintendents - For the regular school year, divide the days of attendance in nonpublic school by 70 for the first period of attendance. For the extended year, divide the days of attendance in nonpublic school by 175.

INSTRUCTIONS CONTINUED ON BACK OF J-50-NPS, PART II

County Blue Sky

District Delta

Local Plan Area White Cloud

!!!!PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS PAGE BEFORE COMPLETING THIS FORM!!!!

COLUMN I	COLUMN II	COLUMN III	COLUMN IV	COLUMN V	COLUMN VI	COLUMN VII	COLUMN VIII	
Nonpublic Schools Certified by The State Department of Education * Out-of-State School ** NPSs/Agencies Authorized by Waivers	Name and Address of LCI or PPE Where NPS Pupils in Column I Reside	License Number of LCI or Foster Family Home	Report A, B or C To Indicate Pending Level Claimed for Column I Placements	NPS ADA (show 2 decimals)	NPS Costs for ADA Reported in Column IV (whole number)	Number of Pupils Receiving Related Services	Related Services Costs or Pupils Reported in Column VI (whole number)	Assessment/Identifica- tion Costs for Pupils Residing in LCIs Listed in Col. (whole number)
*****NOTE: Footnotes on Part I correspond to A, B, C *****								
The Academy			A	5.80	116,000			
The Community School			A	3.48	62,640			
New Alternatives			A	10.40	166,400			
The Academy	Smith's Foster Home 2148 5th Ave. Delta, CA. 94777	480800919	B	1.16	23,200			1200
New Alternatives	Care Corners 4750 Apple St. Delta, CA. 94778	480801652	C	1.16	18,560			1200
Agencies Certified by California State Dept. of Education								
Jane Regal O.T. Services						2	6200	
Health Care Services						4	13,480	
TOTAL FOR EACH COLUMN				22.00	386,800	6	21,680	2400

Attach additional sheets as needed
(NPS/P)

Instructions for the J-50-NPS, Part II (Continued)

Sum Column IV and distribute the ADA among Columns A, B, and C of the J-50-NPS, Part I, EDP 701. The distribution of your NPS ADA must agree with the reimbursement level indicated in Column III of the J-50-NPS, Part II (see #3 of the instructions) and with the respective sums reported on Form J-27/28 as indicated below:

<u>EDP 701</u>	<u>Form J-27/28</u>
	Lines
Col. A	
Col. B	
Col. C	
TOTAL	= IV-A + IV-B

5. In Column V report the authorized cost of the ADA in nonpublic schools reported in Column IV. Authorized costs and ADA must be based upon contracts between counties/districts and nonpublic schools. Sum Column V and distribute the costs among Column A, B and C on J-50-NPS, Part I, EDP 703. Refer to Column III of the J-50-NPS, Part II for the correct columnar placement of your data.

6. In Column VI, school districts/county offices report the number of pupils receiving related services from a nonpublic school or agency and who are (a) attending a nonpublic school, (b) residing in a licensed children's institution or foster family home and attending a nonpublic school or (c) attending a public school operated by the reporting district/county office.

Sum Column VI and distribute the total among Columns A, B and C on J-50-NPS Part I, EDP 709. Refer to Column III of the J-50-NPS, Part II for the correct columnar placement of your data.

7. In Column VII, report the authorized cost of the related services for the pupils reported in Column VI. Authorized costs must be based upon contracts between counties/districts and nonpublic schools or agencies.

Sum Column VII and distribute the total among Columns A, B and C on the J-50-NPS Part I, EDP 711. Refer to Column III of the J-50-NPS, Part II for the correct columnar placement of your data.

8. In Column VIII, report assessment and identification costs incurred due to assessments performed by district or county office specialized staff for pupils residing in licensed children's institutions, foster family homes, residential medical facilities, and other similar facilities who are placed in state-certified nonpublic, nonsectarian schools. Assessment and identification costs cannot include either administrative or indirect costs, or any proration of support costs. Assessments performed by certified nonpublic school or agency specialized staff will continue to be reported within contract costs on the J-50-NPS, Part I, EDP 703 or 711, as appropriate. Pursuant to E.C. 56320, assessment services are services provided in the assessment of handicapping conditions by specialized staff, such as psychologists, occupational therapists, physical therapists and physicians. Assessments originate with the written permission of the parent or guardian to conduct such assessments (E.C. 56321) or when a court so decrees [E.C. 56501(e)]. Special education assessment ceases at the conclusion of the IEP meeting or, if it is decided that such a meeting is unnecessary in instances of assessments subsequent to the initial assessment, at the conclusion of formal testing and assessment activities. Assessments may occur prior to or during an LCI child's placement in a nonpublic school. Not included are the costs of individuals whose participation in IEP meetings is an ancillary (or ad hoc) duty, such as general or special education classroom teachers and school site administrators, and the cost of specialized staff currently funded through DIS units. Also not included are costs for informal assessment activities conducted between annual assessments or IEP meetings. For each assessment cost reported in Column VIII, a nonpublic school and a licensed children's institution must be listed in Columns I and II, respectively, of the J-50-NPS, Part II. Assessment costs may not be claimed for pupils residentially placed by the Local Education Agency, these placements being indicated by an "A" in Column III of the J-50-NPS, Part II.

Sum Column VIII and distribute the total between Columns B and C on J-50-NPS, Part I, EDP 716. Refer to Column III of the J-50-NPS, Part II for the correct columnar placement of your assessment data.

County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

	EDP No.	COLUMN A District/Co. Off. Exclude pupils reported in Column C	COLUMN B District - LCI or Foster Family Home Only	COLUMN C County Office and District - LCIs, Foster Family Homes & Hospitals
1. Enter the 1988-89 Second Period ADA of exceptional pupils receiving all services from a nonpublic school. (From J-50-NPS, Part II, Column IV)	701	19.68	1.16	1.16
2. Enter the authorized cost of nonpublic school services for those pupils reported on Line 1. (From J-50-NPS, Part II, Column V)	703	345,040	23,200	18,560
3. Enter the 1988-89 Base Revenue Limit (E.C. 42238.9) (Districts Only) Form K-12 (P-2) Line E-16d (EDP# 115)	705	2,750.00	2,750.00	2,750.00
4. Multiply Line 1 by Line 3 and enter the product. (Districts Only)	707	54,120	3,190	3,190
5. Subtract Line 4 from Line 2. (If answer is negative, enter 0.) (Districts Only)	708	290,920	20,010	15,370
6. Enter the number of exceptional pupils receiving related services from a nonpublic school or agency. (From J-50-NPS, Part II, Column VI)	709	6	0	0
7. Enter the authorized cost of related services for those pupils reported on Line 6 (i.e., all costs for services included in the IEP). (From J-50-NPS, Part II, Column VII)	711	24,680	0	0
8. For Districts: Total Lines 5 and 7 in Columns A, B, and C. For County Offices: Total Lines 2 and 7 in Columns A and C.	713	315,600	20,010	15,370
9. State Reimbursement Percentages	714	0.70	0.70	1.00
10. Enter the product of Lines 8 times 9 for Columns A, B, and C.	715	220,920	14,007	15,370
11. Assessment and Identification Costs for pupils residing in LCIs and placed in certified nonpublic, nonsectarian schools (E.C. 56775.5). (From J-50-NPS, Part II, Column VIII)	716		1,200	1,200
12. Total Nonpublic School/Agency State Reimbursement (Total Lines 10 and 11)	717	220,920	15,207	16,570

VI-48

County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

COLUMN I Nonpublic Schools Certified by The State Department of Education * = Out of State School ** = NPSs/Agencies Authorized by Waivers	COLUMN II Name and Address of LCI or FFB Where NPS Pupils in Column I Reside	License Number of LCI or Foster Family Home	COLUMN III Report A, B or C	COLUMN IV NPS ADA (show 2 decimals)	COLUMN V NPS Costs for ADA Reported in Column IV (whole number)	COLUMN VI Number of Pupils Receiving Related Services	COLUMN VII Related Services Costs for Pupils Reported in Column VI (whole number)	COLUMN VIII Assessment/ Identification Cost for Pupils Residing in LCIs Listed in Col. II (whole number)
The Academy			A	5.80	116,000	0	0	0
The Community School			A	3.48	62,640	0	0	0
New Alternatives			A	10.40	166,400	0	0	0
The Academy	Smith's Foster Home 2148 5th Avenue Delta CA 94777	480800919	B	1.16	23,200	0	0	1,200
New Alternatives	Care Corners 4750 Apple Street Delta CA 94778	480801652	C	1.16	18,560	0	0	1,200
Agencies Issued Certification by the California State department of Education								
Jane Regal O.T. Services			A			2	6,200	0
Health Care Services			A			4	18,480	0
TOTAL FOR EACH COLUMN				22.00	386,800	6	24,680	2,400

VI-49

J-50 DYR - LONGER DAY AND YEAR INCENTIVES FOR COUNTY OFFICES OF EDUCATION

Purpose:

This form is used by county offices eligible for longer day and longer year funding; however, all county offices must complete this form. The funding is based on Special Day Class ADA only. It has two components:

- **Longer Day Incentives** - The county must have increased the length of the instructional day in 1985-86 (1st tier) and/or 1986-87 (2nd tier) by at least the applicable number of instructional minutes (specified on the back of form), and must continue to offer the required number of daily instructional minutes during the current year; and
- **Longer Year Incentives** - The county must offer at least 180 days of instruction during the current school year.

For a county to claim funding, the county superintendent must certify the county is eligible and is meeting the longer day and/or longer year incentive requirements.

Data Sources:

Verification of the incentives for which a county is eligible and will claim should be obtained from the special education department or attendance accounting office.

Pursuant to Chapter 838, statutes of 1989 (AB 823), Education Code Section 41601, special education longer day and year incentive SDC ADA is now estimated at P-1 and established at P-2 by dividing the number of apportionment days of attendance by the actual number of days taught by county offices of education for each period. This is a change from the previous divisors specified by the Education Code of 70 days at P-1 and 135 days at P-2 for special day class incentive ADA.

Data Output:

The total incentive amount computed on Line 13 is posted to Line 25 of the J-50 NET/ENT for inclusion in special education funding.

The J-50 DYR itself must be filed with the state since it contains the county superintendent's signed certification that the county is eligible for and meeting the longer day and longer year incentive requirements.

1st Period and 2nd Period:

This form with the county superintendent's certification must be filed at both P-1 and P-2. P-2 incentive SDC ADA may also be revised using the annual Data Sheet I.

Data Sheet II:

The SDC incentive ADA is posted to Data Sheet II for state calculation of the incentive amounts. The total incentive amount (Line 13) is also posted for the state to use as a check amount in verifying reported information.

Common Errors:

The previously specified divisors of 70 days at P-1 and 135 days at P-2 continue to be erroneously used to compute SDC incentive ADA. For many county offices, this error would reduce ADA and also reduce incentive funding.

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
J-50-DYR (Rev. 09-89)

J-50-DYR

1989-90 First Principal

LONGER DAY AND YEAR INCENTIVES FOR COUNTY OFFICES OF EDUCATION

ELIGIBILITY FOR INCENTIVES IS SUBJECT TO THE REQUIREMENTS ON THE REVERSE OF THIS FORM.

LONGER DAY INCENTIVE:

Longer Day Incentive for Grades K-8:

1. Estimated 1989-90 P-2 SDC ADA for K-8 (two decimal places).....
2. Longer Day Incentive per unit of 1989-90 P-2 SDC ADA for K-8.....
3. Longer Day Incentive for K-8 in each Tier (line 1 times line 2, rounded to a whole number).....
4. Total Longer Day Incentive for K-8 (Line 3, Column A plus Column B).....

EDP NO.	Column A First Tier	Column B Second Tier
101		
103	\$94.264	\$44.679
105		
106		
107		
109	\$188.527	\$89.357
111		
112		
113		

Longer Day Incentive for Grades 9-12:

5. Estimated 1989-90 P-2 SDC ADA for 9-12 (two decimal places).....
6. Longer Day Incentive per unit of 1989-90 P-2 SDC ADA for 9-12.....
7. Longer Day Incentive for 9-12 in each Tier (line 5 times line 6, rounded to a whole number).....
8. Total Longer Day Incentive for 9-12 (Line 7, Column A plus Column B).....
9. Total Longer Day Incentive for Grades K-12 (Total line 4 plus line 8).....

LONGER YEAR INCENTIVE:

10. Estimated 1989-90 P-2 SDC ADA for K-12 (two decimal places).....
11. Longer Year Incentive per unit of 1989-90 P-2 SDC ADA for K-12.....
12. Total Longer Year Incentive for Grades K-12 (line 10 times line 11, rounded to whole number).....
13. Total Longer Day Incentive plus Longer Year Incentive (Total line 9 plus line 12).....

115	
117	\$82.480
119	
121	

CERTIFICATION: I hereby certify to the Superintendent of Public Instruction that this County Office of Education:

- ☐ Meets the conditions set forth in Education Code Section 46201.5 and is eligible to receive incentive funds for offering Longer Day Instruction.
- ☐ Meets the conditions set forth in Education Code Section 46200.5 and is eligible to receive incentive funds for offering Longer Year Instruction
- ☐ Does not offer Longer Day or Longer Year Instruction and as such is not eligible to receive Longer Day/Year incentive funds.

County Superintendent of Schools Signature

County

SELPA

Date

(J50-DYR.P1)

REQUIREMENTS FOR LONGER DAY AND YEAR FUNDING

- a. The Longer Day and/or Longer Year incentive may be claimed only if additional instructional minutes/days are offered to all grades K-12. For example, if you operate a K-8 program but offer additional minutes and/or days only to grades 4-8, you are not eligible to receive Longer Day or Longer Year incentive funds.
- b. To receive the Longer Year, First Tier Longer Day and/or Second Tier Longer Day Incentives in any given fiscal year, a SELPA must have participated in the initial year of that incentive's offering and must continue to meet the criteria for that incentive in the current fiscal year. The initial year for each of the incentives is as follows:

Longer Year - 1985-86
First Tier/Longer Day - 1985-86
Second Tier/Longer Day - 1986-87

For example, if a SELPA did not provide the second tier number of minutes of the Longer Day Incentive during fiscal year 86-87, that SELPA is forever ineligible to receive the Second Tier/Longer Day Incentive.

- c. The Longer Day Incentive is two-tiered with separate incentive amounts and required minimum instructional time for each tier. The following chart displays the minimum number of minutes which must be offered in each grade level to qualify for each tier's incentive amount.

GRADE LEVEL	MINIMUM INSTRUCTIONAL TIME	
	1985-86 Minutes	1986-87 Minutes
	1st Tier	2nd Tier
Kindergarten	34,500	36,000
1-3	47,016	50,400
4-8	50,000	54,000
9-12	57,200	64,800

- d. The certification at the bottom of the J-50-DYR must be completed by all counties, including those who are not claiming incentive funding. All forms must be returned with the appropriate box checked and the county superintendent's signature.

REFERENCE: Education Code Sections 46200.5 and 46201.5.

(DYRINSTR.P1)

J-50 SSR - IDENTIFICATION OF SUPPORT SERVICES RATIO

Purpose:

The J-50 SSR is the top portion of the J-50 SSR/LGF form. It is used to identify a district's support services ratios for severely handicapped and non-severely handicapped settings.

Data Sources:

Information for the J-50 SSR is posted from State Data Sheet I.

Data Output:

The district Support Service Ratio (or ratios) is/are posted to the J-50 ENT for calculation of the district Support Services Entitlement.

1st Period, 2nd Period and Annual Reports:

These ratios are only reported at the beginning of the year for the 1st period report. The same ratios are then used on each subsequent report.

Data Sheet II:

District Support Services ratios are maintained in the state's data base calculation of the district entitlement. Therefore, it is not necessary to post any of this information to Data Sheet II for transmittal to the state.

Common Errors:

None reported. This information is already resident in the state data base.

County Blue Sky District Delta Local Plan Area White Cloud

SUPPORT SERVICES RATIO

	EDP NO.	COLUMN A
1. Support Services Ratio (from 1989-90 P-1 Data Sheet I) (four decimal places).....	635	. 5701
2. Support Services Ratio for NON-SEVERELY HANDICAPPED (from 1989-90 P-1 Data Sheet I) (four decimal places).....	646	. 5215
3. Support Services Ratio for SEVERELY HANDICAPPED (from 1989-90 P-1 Data Sheet I) (four decimal places).....	647	. 5701
4. If no Special Education program was operated in 1979-80, use the lesser of 0.5215 and the average Support Services ratio listed on the back of this form for the appropriate district or county office classification (four decimal places).....	648	.

LOCAL GENERAL FUND CONTRIBUTION

	EDP NO.	COLUMN A
1. Recalculated Local General Fund cost for 1979-80 (from 1989-90 P-1 Data Sheet I) (Whole Number).....	445	530,000
2. 1979-80 cost per ADA (from 1989-90 P-1 Data Sheet I) (two decimal places).....	449	49.00
3. 1989-90 Regular K-12 ADA less class size penalties (from 1989-90 Revenue Limit Worksheet, Schedule B, line B-1, EDP 027 less line B-2, EDP 028) (two decimal places).....	451	12,000.00
4. 1979-80 cost per ADA times 1989-90 ADA (line 2 times line 3) (round up to a whole number).....	453	588,000
5. 1989-90 Local General Fund Contribution. Enter the lesser of line 1 and line 4. Also enter LGFC on line 7a, J-50-NET/ENI EDP 336 (Whole Number).....	455	530,000

(SSR-LGF.P1)

1989-90 Statewide Average Support Service Ratios

A. Statewide Average Support Service Ratio.....	0.5215
B. 115% of the Statewide Average.....	0.5997
C. 150% of the Statewide Average.....	0.7823
D. Statewide Average Support Service Ratios by Class	
1. Elementary districts of 100 or less ADA.....	0.4414
2. Elementary districts with more than 100 and less than 901 ADA..	0.4588
3. High school districts with less than 301 ADA.....	0.3211
4. Unified districts with less than 1,501 ADA.....	0.5170
5. Elementary districts with more than 900 ADA.....	0.5146
6. High school districts with more than 300 ADA.....	0.5340*
7. Unified districts with more than 1,500 ADA**.....	0.5712*

* Exceeds the statewide average, therefore use the statewide average: 0.5215.
 ** Includes county offices of education.

(SWASSR)
 (Rev. 09-89)

J-50 ENT - ENTITLEMENT FOR IPS UNITS

Purpose:

The J-50 ENT is a two page form which is used to calculate district support service entitlement and to sum the regular and extended year IPS Entitlements, the support service entitlements, and the NPS Entitlement to arrive at the total special education entitlement. The Support Service Entitlements are based on adjusted regular and actual IPS entitlements multiplied by the district support service ratios. Separate calculations are made for severely handicapped and non-severely handicapped support entitlements.

Data Sources:

- Regular IPS Entitlement and Excess Aides - from J-50 IPS;
- Extended Year IPS Entitlement - from J-50 EXT;
- Unit Rates for DIS, SDC, and RSP - from J-50 IPS;
- Differences in Units Funded Between P-1 and P-2 - from J-50 IPS (read the common errors section below before computing this);
- Support Services Ratios - from J-50 SSR; and
- Nonpublic School Entitlement - from J-50 NPS.

Data Output:

The total special education entitlement (Line 36) is transferred to the J-50 NET/ENT for calculation of Net J-50 State Aid.

1st Period, 2nd Period and Annual Reports:

The "Adjustments for Units started between P-1 and P-2" (lines 9 to 18 and 28 to 31) are only applicable to the P-2 J-50 ENT.

On the 2nd Period report (and any annual revisions if filed), the full form should be calculated.

State Data Sheet II:

Total IPS entitlements and support services entitlements are posted to be used as check figures in the state calculation and verification process. The differences in units operated between P-1 and P-2 (lines 6, 9, 12, 15, and 28) are collected at P-2 to allow the state to calculate support services entitlement adjustments.

Common Errors:

On the second period report, errors are commonly made in computing the number of units started between P-1 and P-2 which are subject to support services entitlement reduction, i.e., Line 9 reports new DIS units started at P-2, Line 12 reports new NSH SDC units started at P-2, Line 15 reports new RSP units started at P-2, and Line 28 reports new SH SDC units started at P-2. Often the number of units started at P-2, i.e., not operated at P-1, are overstated because growth units, units reallocated among instructional settings, and units transferred from other SELPAs are not excluded by the preparer when determining the number of new units started at P-2. New growth units should be excluded as it may not be possible for SELPAs to hire instructors and start these classes by P-2, and the SELPA should not be penalized for this occurrence. Units reallocated from one instructional setting to another instructional setting should not be reported if these units were operated in the previous instructional setting at P-1. New units transferred from another SELPA should not be reported if these units were operated by the transferring SELPA at P-1. The support services entitlement adjustment is only appropriate if an existing unit was not in operation at P-1.

County Blue Sky District Delta Local Plan Area White Cloud

NON-SEVERELY HANDICAPPED:

1. IPS Regular Year Entitlement from P-1, J-50-IPS:
 - a. Column A: Line 17, EDP 560, Column F
 - b. Column B: Line 17, EDP 560, Column G
 - c. Column C: Line 17, EDP 560, Column H
2. Unused Aides Adjustment
3. Total Regular Year Entitlement (line 1 minus line 2)
4. IPS Extended Year Entitlement from P-1, J-50-EXT:
 - a. Column A: EDP 553, Column C plus Column F
 - b. Column B: EDP 603, Column C plus Column F
 - c. Column C: EDP 664, Column C
5. Total Non-severe IPS Entitlement (line 3 plus line 4)

EDP NO.	Column A ^a REGULAR UNITS	Column B ^b NON-DEFICITED UNITS*	Column C ^c INFANT UNITS**
061	2,261,450	173,800	30,800
072	0	0	
076	2,261,450	173,800	30,800
063	49,466	4834	0
065	2,310,916	178,634	30,800
067	2.00	0.00	
060	35,000	35,000	
059	35,000	0	
069			
068			
071			
062			
078			
064			
066			
070			
074			
080			
073	24,733	2417	0
075	2,251,183	176,217	30,800
077	5215	5215	5215
079	1,173,992	91,897	16,062

- ADJUSTMENT FOR DIS UNITS IN EXCESS OF 1980-81 DIS UNITS OPERATED, EC Section 56738(b)^e
6. Difference between P-1 1989-90 DIS units funded and 1980-81 DIS units operated (See footnote e, for calculation) Report positive or negative values (Two decimals)
 7. Unit rate for DIS units (from J-50-IPS, line 16 column e)
 8. Total adjustment for excess DIS units (line 6 times line 7) times .50. If negative, report zero.

- ADJUSTMENT FOR UNITS STARTED BETWEEN P-1 AND P-2, Education Code 56738(a)^f
9. Difference in the number of DIS units between P-2 and P-1 1989-90 (J-50-IPS line 7, lesser of Column B or E) minus (line 7, lesser of Column A or D). Report positive or negative values. (Two decimals)
 10. Unit rate for DIS units (from J-50-IPS line 16, Column E)
 11. DIS units adjustment (line 9 times line 10) times .25. (Whole number) Report positive or negative values
 12. Difference in the number of SDC units between P-2 and P-1 1989-90 (J-50-IPS line 4a, lesser of Column B or E) minus (line 4a, lesser of Column A or D). Report positive or negative values (Two decimals)
 13. Unit rate for SDC units (J-50-IPS line 12, Column E)
 14. SDC units adjustment (line 12 times line 13) times .25. (Whole number). Report positive or negative values
 15. Difference in the number of RSP units between P-2 and P-1 1989-90 (J-50-IPS line 6a, lesser of Column B or E) minus (line 6a, lesser of Column A or D). Report positive or negative values. (Two decimals)
 16. Unit rate for RSP units (J-50-IPS line 15, Column E)
 17. RSP units adjustment (line 15 times line 16) times .25. (Whole number). Report positive or negative values
 18. Total Units Adjustment (line 11 plus line 14 plus line 17). If negative, report zero.

ADJUSTMENTS FOR NON-SEVERELY HANDICAPPED SUPPORT

19. Adjustment for Non-severely Handicapped Extended Year (Education Code 56737(e)(2)), line 4 times .50 (Whole number)
20. Adjusted IPS Entitlement, Line 5 minus line 8 minus line 19
21. Support Services Ratio for Non-severely Handicapped (1989-90 P-1, J-50-SSR LGE (L.P. 646 or 648) (Four decimals)
22. Non-severe Support Services Entitlement (line 20 times line 21) (Whole number)

County Blue Sky District Delta Local Plan Area White Cloud

SEVERELY HANDICAPPED

23. IPS Regular Year Entitlement from P-1, J-50-IPS:

a. Column A: Line 21, EDP 570, Column F

b. Column B: Line 21, EDP 570, Column G

c. Column C: Line 21, EDP 570, Column H

24. Unused Aides Adjustment

25. Total Regular Year Entitlement (line 23 minus line 24)

26. IPS Extended Year Entitlement from P-1, J-50-EXT:

a. Column A: EDP 589, Column C plus Column F

b. Column B: EDP 602, Column C plus Column F

c. Column C: EDP 678, Column C

27. Total Severe IPS Entitlement (line 25 plus line 26)

ADJUSTMENT FOR UNITS STARTED BETWEEN P-1 AND P-2, Education Code 56738(a)

28. Difference in the number of SDC units between P-2 and P-1 1989-90 (J-50-IPS line 10a, lesser of Column B or E) minus (line 10a, lesser of Column A or D). Report positive or negative values. (Two decimals)

29. Unit rate for SDC units (J-50-IPS line 20, Column E)

30. SDC units adjustment (line 28 times line 29) times .25. (Whole number). If negative, report zero

31. Adjusted Severe IPS Entitlement (line 25 minus line 30)

32. Support Services Ratio for Severely Handicapped (1989-90 P-1, J-50-SSR LGR, EDP 647 or 648) (Four Decimals)

33. Severe Support Services Entitlement (multiply line 31 by line 32) plus (line 25 times line 32) (Whole number)

34. Total 1989-90 Support Services Entitlement (line 22 plus line 33) (Whole number)

OTHER ENTITLEMENTS

35. Nonpublic School Entitlement from P-1, J-50-NPS, Part I:

a. Column A: EDP 717, Column A

b. Column B: EDP 717, total of Columns B and C

36. Total Special Education Entitlement (sum of lines 5, 27, 34, and 35)

NOTES:

a. Column A is to be used for computation of the IPS Entitlement for Regular Units.

b. Column B is to be used for computation of the IPS Entitlement for Non-deficient Units.

c. Column C is to be used for computation of the IPS Entitlement for Infants.

d. 1. If amounts in Column C, EDP 576 and 578, J-50-IPS, are both positive, show those amounts in Column A, EDP 072 and 088, as appropriate.

2. If amounts in Column C, EDP 576 and 578, J-50-IPS, are both negative, or if EDP 580 Column C on J-50-IPS is negative, show zero in Column A, EDP 072 and 088.

3. If Column C, EDP 576 is positive, and Column C, EDP 578 is negative, or vice versa, show the total from Column C, EDP 580, J-50-IPS in Column A of either EDP 072 or 088 for whichever category had the positive amount.

4. In no case shall Column A, EDP 072 or 088 (unused aide adjustment) be greater than Column A, EDP 061 or 081 (regular year entitlement). If it is, show the balance in EDP 072 or 088 Column B.

e. From the DIS units reported on the J-50-IPS, line 16, Column A deduct units resulting from a reallocation of units by your SELPA, Infant DIS units, and DIS units transferred to you from another SELPA, then deduct the DIS 80 units displayed on your 1989-90 P-1 Data Sheet 1. Report the remainder, positive or negative, on line 6, EDP 067.

* Non-deficient units are units operated for children residing in DPs, foster family homes, hospitals, and other residential medical facilities.

** Infant units are units operated for children ages 0 through 2 years 11 months. Units operated for infants residing in ICIs must be reported in Column C, Infant Units.

EDP NO.	Column A REGULAR UNITS	Column B NON-DEFICIENT UNITS*	Column C INFANT UNITS**
081	933,000	167,000	119,000
088	0		
090	933,000	167,000	119,000
083	198,139	34,623	22,359
085	1,131,139	201,623	141,359
082			
084			
086			
092			
087	5701	5701	5701
089	635,232	113,263	79,502
091	1,809,224	205,160	95,564
095	220,920	31,777	
099	2,472,129	612,194	267,223

Line 33 Calculations

	A	B	C
F.S.T. Yr.	103,329	18,056	11,66
Reg. r.	531,901	95,207	67,84
Total	635,232	113,263	79,50

ENTITLEMENTS FOR IPS UNITS

County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

	EDP NO.	COLUMN A REGULAR UNITS	COLUMN B NONDEFICITED UNITS	COLUMN C INFANT UNITS
NON-SEVERELY HANDICAPPED				
1. IPS Regular Year Entitlement from P-2, J-50-IPS:				
a. Column A: Line 17, EDP 560, Column F				
b. Column B: Line 17, EDP 560, Column G				
c. Column C: Line 17, EDP 560, Column H	061	2,261,465	173,801	30,801
2. Unused Aides Adjustment	072	0	0	XXXXXXX
3. Total Regular Year Entitlement (line 1 minus line 2)	076	2,261,465	173,801	30,801
4. IPS Extended Year Entitlement from P-1 Exhibits, J-50-EXT:				
a. Column A: EDP 553, Column C plus Column F				
b. Column B: EDP 603, Column C plus Column F				
c. Column C: EDP 664, Column C	063	49,466	4,834	0
5. Total Non-severe IPS Entitlement (line 3 plus line 4)	065	2,310,931	178,635	30,801
ADJUSTMENT FOR DIS UNITS IN EXCESS OF 1980/81 DIS UNITS OPERATED, EC Section 56738(b)				
6. Difference between P-1 1987/88 DIS units funded and 1980/81 DIS units operated Report positive or negative values (Two decimals)	067	0.00	0.00	XXXXXXX
7. Unit rate for DIS units (from J-50-IPS, line 16 column E)	060	0	0	XXXXXXX
8. Total adjustment for excess DIS units (line 6 times line 7) times .50. If negative report zero	059	0	0	XXXXXXX
ADJUSTMENT FOR UNITS STARTED BETWEEN P-1 AND P-2, Education Code 56738(a)				
9. Difference in the number of DIS units between P-2 and P-1 1988-89 (J-50-IPS line 7, lesser of Column B or E) minus (line 7, lesser of Column A or D). Report positive or negative values. (Two decimals)	069	0.00	0.00	0.00
10. Unit rate for DIS units (from J-50-IPS line 16, Column E)	068	35,001	35,001	35,001
11. DIS units adjustment (line 9 times line 10) times .25. (Whole number). Report positive or negative values	071	0	0	0
12. Difference in the number of SDC units between P-2 and P-1 1988-89 (J-50-IPS line 4a, lesser of Column B or E) minus (line 4a, lesser of Column A or D). Report positive or negative values. (Two decimals)	062	0.00	0.00	0.00
13. Unit rate for SDC units (J-50-IPS line 12, Column E)	078	47,000	47,000	47,000
14. SDC units adjustment (line 12 times line 13) times .25. (Whole number). Report positive or negative values	064	0	0	0
15. Difference in the number of RSP units between P-2 and P-1 1988-89 (J-50-IPS line 6a, lesser of Column B or E) minus (line 6a, lesser of Column A or D). Report positive or negative values. (Two decimals)	066	0.00	0.00	0.00
16. Unit rate for RSP units (J-50-IPS line 15, Column E)	070	49,000	49,000	49,000
17. RSP units adjustment (line 15 times line 16) times .25. (Whole number). Report positive or negative values	074	0	0	0
18. Total Units Adjustment (line 11 plus line 14 plus line 17). If negative, report zero	080	0	0	0
ADJUSTMENTS FOR NON-SEVERELY HANDICAPPED				
19. Adjustment for Non-severely Handicapped Extended Year [Education Code 56737(e)(2)], line 4 times .50 (Whole number)	073	24,733	2,417	0
20. Adjusted IPS Entitlement, line 5 minus line 18 minus line 19	075	2,286,198	176,218	30,801
21. Support Services Ratio for Non-severely Handicapped (1988-89 P-1 Exhibits, J-50 SSR/LGF EDP 646 or 648) (Four Decimals)	077	0.5215	0.5215	0.5215
22. Non-severe Support Services Entitlement (line 20 times line 21) (Whole number)	079	1,192,252	91,898	16,063

19-1A

ENTITLEMENTS FOR IPS UNITS

County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

	EDP NO.	COLUMN A REGULAR UNITS	COLUMN B NONDEFICITED UNITS	COLUMN C INFANT UNITS
SEVERELY HANDICAPPED				
23. IPS Regular Year Entitlement from P-2, J-50-IPS?				
a. Column A: Line 21, EDP 570, Column F				
b. Column B: Line 21, EDP 570, Column G				
c. Column C: Line 21, EDP 570, Column H	081	933,000	167,000	119,000
24. Unused Aides Adjustment	088	0	0	XXXXXXX
25. Total Regular Year Entitlement (line 23 minus line 24)	090	933,000	167,000	119,000
26. IPS Extended Year Entitlement from P-1 Exhibits, J-50-EXT:				
a. Column A: EDP 589, Column C plus Column F				
b. Column B: EDP 602, Column C plus Column F				
c. Column C: EDP 678, Column C	083	198,139	34,623	22,359
27. Total Severe IPS Entitlement (line 25 plus line 26)	085	1,131,139	201,623	141,359
ADJUSTMENT FOR UNITS STARTED BETWEEN P-1 AND P-2, Education Code 56738(a)				
28. Difference in the number of SDC units between P-2 and P-1 1988-89 (J-50-IPS line 10a, lesser of Column B or E) minus (line 10a, lesser of Column A or D). Report positive or negative values. (Two decimals)	082	0.00	0.00	0.00
29. Unit rate for SDC units (J-50-IPS line 20, Column E)	084	60,000	60,000	60,000
30. SDC units adjustment (line 28 times line 29) times .25. (Whole number). If negative report zero	086	0	0	0
31. Adjusted Severe IPS Entitlement. (line 25 minus line 30)	092	933,000	167,000	119,000
32. Support Services Ratio for Severely Handicapped (1988-89 P-1 Exhibits, J-50-SSR/LGF EDP 647 or 648) (Four Decimals)	087	0.5701	0.5701	0.5701
33. Severe Support Services Entitlement (multiply line 21 by line 26) plus (line 31 times line 32) (Whole number)	089	635,232	113,263	79,502
34. Total 1988-89 Support Services Entitlement (line 22 plus line 33) (Whole number)	091	1,827,484	205,161	95,565
OTHER ENTITLEMENTS				
35. Nonpublic School Entitlement from P-2, J-50-NPS:				
a. Column A: EDP 717, Column A				
b. Column B: EDP 717, total of Columns B and C	095	220,920	31,777	XXXXXXX
36. Total Special Education Entitlement (sum of lines 5, 27, 34, and 35)	099	5,490,474	617,196	267,725

BEST COPY AVAILABLE

J-50 LGF - RECOMPUTATION OF LOCAL GENERAL FUND CONTRIBUTION

Purpose:

This form is part of the combined J-50 SSR/LGF form. The LGF section of the form is used to calculate the Local General Fund Contribution.

Data Sources:

- Fiscal year 1979-80 Recalculated Local General Fund Contribution and fiscal year 1979-80 Cost per ADA - from State Data Sheet I; and
- Current Year Revenue Limit ADA - from district business office records.

Data Output:

The calculated current year Local General Fund Contribution is posted to the J-50 NET/ENT and used as a deduction from special education entitlements to arrive at J-50 state aid.

1st Period, 2nd Period and Annual Reports:

The current year J-50 LGF is computed on the P-1 report. If actual current year K-12 ADA is less than 1979-80 K-12 ADA (i.e., Line 5 is less than Line 4), the state will recalculate the LGFC for the first, second, and annual reports using ADA data which are electronically transferred from your current attendance reports. If current year ADA is greater than 1979-80 ADA, LGFC will be calculated on 1979-80 ADA, i.e., the recalculated local General Fund cost for 1979-80. Therefore, your LGFC will never exceed your 1979-80 level and will be reduced only if your current year K-12 ADA is less than your 1979-80 K-12 ADA.

Data Sheet II:

The current year ADA estimate (Line 3) and calculated LGFC (Line 5) are posted to Data Sheet II. These lines can be used as input and as check totals in state calculations. However, the usual practice of the state is to transfer the current year ADA reported by districts for revenue limits into the J-50 Data Base and use this information to calculate the LGF contribution.

Common Errors:

None Reported.

J-50 NET/ENT - NET STATE ENTITLEMENT FOR DISTRICTS AND COUNTY OFFICES

Purpose:

The first page of the J-50 NET/ENT is primarily used to calculate deductions from the total special education entitlement computed on the J-50 ENT to arrive at Net J-50 State Aid for the LEA (i.e., Line 9d). The deductions are for revenue limit funding generated by Special Day Classes, Federal P.L. 94-142 Local Assistance entitlement, the district Local General Fund Contribution, County taxes and revenues received under Education Code 56713 (for districts in certain counties).

The second page of the form is used by the SELPA to reconcile the federal P.L. 94-142 Local Assistance Grant and to compute SELPA-wide entitlements for Program Specialists, Regionalized Services and Low Incidence Funds. The second page also indicates whether state apportionments are to be paid to the SELPA, or directly to member districts. Districts do not complete page 2, but do provide the person at the SELPA who is responsible for completing the form with student enrollments (CBEDS count) and low incidence pupil counts necessary for completion of the form. County offices must also complete longer day and year entitlements.

Data Sources:

LEA required:

- Special Education Entitlement (lines 1a to 1c) - from J-50 ENT;
- Special Education Special Day Class ADA - from district records;
- Special Education Base Revenue Limit Per ADA (K-12) - from district records;
- County office revenue limits from districts - from county records;
- Federal Public Law 94-142 Pupil Counts and Local Assistance Entitlement - from the SELPA;
- STRS Adjustment - from State Data Sheet I;
- County office excess revenues, Education Code Section 56713, if applicable, - from the county office's distribution to its districts of the amount displayed on the county office's J-50 NET/ENT EDP 342. Note: A list of how the county office distributes its excess revenue to its districts must be provided to the state. The distribution list allows the state to recalculate the district distributions if the state

calculates an excess revenue value which is different from the value computed by the county office.

- County taxes - from county office Form O.

SELPA required:

- P.L. 94-142 Local Assistance Grant - from state notification;
- Unduplicated pupil counts - Prior year December P.L. 94-142 counts and prior year December low incidence pupil counts from the report filed; current year December and April counts from member districts or from SELPA management information systems;
- Total K-12 enrollments - Provided by member districts from CBEDS report; and
- Payment of apportionments to SELPA rather than districts - Based on agreement with SELPA governing board. May be used if state funding is distributed within SELPA in a manner different from J-50 calculations.

Data Output:

- LEA state aid for special education (line 9d);
- SELPA entitlements for program specialists, regionalized services, and low incidence funding; and
- County office longer day and year.

1st Period, 2nd Period and Annual Report Considerations:

Unlike a number of the previous forms, however, this form's computations are not modified for each reporting period. Information posted to the form and used in the calculations will change with each reporting period.

STATE J-50 DATA SHEET II:

The state collects district Special Day Class ADA and base revenue limit per ADA for use in verifying calculations. However, the state transfers ADA reported on J-18/19 attendance reports and district Revenue Limit Worksheets to the J-50 data base and uses these in its calculations. The Federal P.L. 94-142 entitlement and county revenue received under Education Code Section 56713 are collected and used in state calculations. In addition, county tax-collected information is reported. The total special education entitlement (line 1d-EDP 321) and state entitlement (line 9a-EDP 340) are collected to be used as check figures against state calculations.

From the second page of the J-50 NET/ENT, unduplicated pupil counts and CBEDS enrollments are collected for use in the state's

calculations. The amounts for P.L. 94-142, Program Specialists and Regionalized Services, and Low Incidence are collected for use as check figures. If EDP 369 (Line 27) has a "1" inserted, member district apportionments will be paid to the SELPA Administrative Unit. There is no separate breakout of district entitlements on Exhibit C if "1" is entered.

Common Errors:

District prepared:

- 1) Line 1d (EDP 321, total special education entitlement) is not posted to State Data Sheet II. This amount is a key check figure used by the state in verifying that they have correctly computed your special education entitlement and state aid. It is important that this amount be posted to Data Sheet II in order to allow later reconciliation with apportionment payments from the state.
- 2) The ADA for Special Day Classes reported on Line 2a may erroneously include ADA for pupils who are not of legal age to enroll in kindergarten. ADA may not be claimed until a student has reached the legal age to enroll in kindergarten (Education Code Section 4800 and Education Code Section 46100, et seq.). Thus ADA may not be claimed for infants nor for pupils in a preschool program unless they are of legal age for enrollment in kindergarten. Inclusion of under-age pupils results in an increased demand on revenue limit funds and an understatement of demand on J-50 Master Plan funds. Cooperation between the J-50 preparer and the attendance officers who prepare the J-18/19 attendance reports is necessary to be certain that special education ADA is properly calculated and reported. The SDC ADA reported on the J-18/19 attendance reports is electronically transferred to the state's J-50 data base during apportionment processing and replaces the ADA reported on the J-50 NET/ENT.
- 3) The amount of the Federal P.L. 94-142 Local Assistance Entitlement on Line 6 is incorrectly reported. The actual district share of the SELPA's grant amount should be reported on this line, unless, of course, the SELPA has not received its P.L. 94-142 grant award in time for the preparation of the J-50 Report. If the grant award has not been received, then the calculation of pupils multiplied by the per pupil amount must be performed to estimate the district's share of the grant. The state must sum these district shares to ensure that the total P.L. 94-142 grant has been reported and is therefore being deducted to offset the demand on J-50 Master Plan funds. The SELPA is also required to provide the state with a list of grant amounts and the methodology used to establish district level grants so the state may recalculate the district level distributions if necessary. Each district should obtain the correct amount, as well as the distribution methodology, from its SELPA.

- 4) When computing J-50 state aid, the LEA does not deduct its LGFC, or neglects to reduce the LGFC by the STRS adjustment.

SELPA prepared:

- 5) The P.L. 94-142 Local Assistance Grant amounts reported by member districts on page 1 do not add to the total SELPA grant for J-50 deduction purpose. To avoid this problem: 1) SELPAs must ensure that they provide correct information to member districts. The unduplicated pupil count to be used is the prior year's federal December count (only ages 3-21). NOT-RIS pupils should also be excluded (see lines 12 to 15 of the form); and 2) SELPAs should file a listing of the distribution to member districts showing the methodology used with the J-50 reports.
- 6) SELPAs do not report pupil counts and/or CBEDS counts on P-1 and P-2. Without this information, the entitlements for Program Specialists and Regionalized Services cannot be computed and paid. The state does not incorporate the official December and April pupil counts or the CBEDS counts into the J-50 data base until the annual cycle for each fiscal year. In the meantime, be sure to collect and report estimates of this information.

County Blue Sky District Delta Local Plan Area White Cloud

INSTRUCTIONAL PROGRAM ENTITLEMENT

	EDP NO.	Column A
1. a. Special Education Entitlement for regular IPS units, Support Services, and NPS (from J-50-ENT, line 36, EDP 099, Column A).....	317	5,472,199
b. Special Education Entitlement for Non-deficit IPS units, Support Services, and NPS (from J-50-ENT, line 36, EDP 099, Column B).....	319	617,194
c. Special Education Entitlement for Infant IPS units and Support Services (from J-50-ENT, line 36, EDP 099, Column C).....	318	267,723
d. Total Special Education Entitlement (line 1a plus line 1b plus line 1c).....	321	6,357,116
e. Ratio of Non-deficit unit entitlement to total regular and Non-deficit entitlement [(line 1b divided by (line 1a plus line 1b)) (four decimal places).....	324	.1014
Chp. V, 3.14 2. a. Estimated 1989-90 Special Education P-1 ADA for Special Day Classes (do not include ADA for nonpublic schools or County Office of Education credited to the district) (Districts Only) (two decimal places).....	327	350.00
b. Ratio of SDC units operated to SDC units allocated (four decimal places).....	328	1.0200
c. Adjusted 1989-90 Special Education ADA for Special Day Classes (line 2a divided by line 2b) (two decimal places)...	330	343.14
Chp. V, 3.17 3. 1989-90 Base Revenue Limit Per ADA (districts only) from Form K-12 (P-1) Line E-16d, EDP 115 (two decimals).....	329	2750.00
Chp. V, 3.16 4. Special Education Revenue Limit. (line 3 x line 2c.) (Districts Only) (Whole number).....	331	943.635
Chp. V, 3.15 5. a. Revenue Limit Funds from Districts (County Offices Only) (Whole number).....	333	
b. Adjusted Revenue Limit Funds from Districts (line 5a divided by line 2b) (Whole number).....	334	
6. Applicable Federal Fund Contribution, P.L. 94-142 Local Assistance Entitlement		
x \$283.6511 (use actual amount of the grant if known) ^b		
(December 1988 Unduplicated count) (Per Pupil Entitlement Factor)	335	330,454
7. a. Local General Fund Contribution (from 1989-90, J-50-SSR-LGF, EDP 455) (Districts Only).....	336	530,000
Chp. V, 3.8 b. STRS Adjustment (from 1989-90 P-1 Data Sheet I, EDP 338).....	338	40,000
c. Recalculated Local General Fund Contribution (line 7a minus line 7b) (set negative values to zero) (Whole number)...	337	490,000
Chp. V, 3.17 8. County Special Education Property Tax (County Offices Only) (Whole number).....	339	
9. a. Instructional Program State Entitlement for District/County Office (line 1d minus lines 4, 5b, 6, 7c, and 8).....	340	4,593,027
Chp. V, 3.19 b. County revenue distributed to districts under the provisions of Education Code 56713 (County Offices Only).....	342	
c. Revenue received from the County Office under the provision of Education Code 56713 (Districts Only).....	344	60,000
d. Adjusted Instructional Program State Entitlement for District/County Office (line 9a plus line 9b minus line 9c)...	355	4,533,027
10. Adjusted Special Education Program Entitlement for Non-deficit IPS units [(line 9d minus line 1c) times line 1e]....	356	632,503
11. Adjusted Special Education Program Entitlement for Regular and Infant IPS units (line 9d minus line 10).....	358	4,100,524

NOTE

- a. Use the worksheet on the reverse of this page to compute the ratio of SDC units operated to SDE units allocated.
b. Do not include infants or pupils ages 3-4 that do not require intensive services (not-RIS) in the December count used to generate your PL 94-142 Local Assistance Entitlement.

P-1 WORKSHEET FOR COMPUTING RATIO OF SDC UNITS OPERATED TO SDC UNITS ALLOCATED

Infant and Ages 3-21.11 programs are combined on the J-50 to minimize the number of calculations necessary to compute special education entitlements; however, the inclusion of infant programs in the calculation of the ratio used in determining the revenue limit deduct is inappropriate because infants do not generate ADA and revenue limit funds. The following worksheet follows the methodology used by the state to extract infant units from the total SDC units operated. Non-infant program providers may also use this worksheet by completing only sections 1, 3 and 5. Failure to report all SDC units operated on the J-50-IPS will overstate your revenue limit deduct.

SDC UNITS OPERATED:

1. Total SDCs operated (includes infant SDCs if any):

a. Non-severe SDC units operated, J-50-IPS EDP 510D:	<u>20.00</u>	
b. Severe SDC units operated, J-50-IPS EDP 508D:	<u>24.65</u>	
c. Total SDC units operated, lines a + b:		<u>44.65</u>

2. Less infant SDCs operated:

d. Infant Non-severe SDC-1 aide, J-50-IPS EDP 528D:	<u>0</u>	
e. Infant Non-severe SDC-2 aide, J-50-IPS EDP 530D:	<u>0</u>	
f. Infant Severe SDCs, J-50-IPS EDP 570D:	<u>2.20</u>	
g. Total Infant SDC units operated, lines d + e + f:		<u>2.20</u>
h. Total SDC 3-21.11 units <u>operated</u> , lines c minus g:		<u>42.45</u>

SDC UNITS ALLOCATED:

3. Total SDCs allocated (includes infant SDCs if any):

i. Non-severe SDC units allocated, J-50-IPS EDP 510A:	<u>19.05</u>	
j. Severe SDC units allocated, J-50-IPS EDP 508A:	<u>24.65</u>	
k. Total SDC units allocated, lines i + j:		<u>43.70</u>

4. Less Infant Units allocated:

l. Infant SDC-1 allocated, Infant Schedule B, EDP 880B:	<u>1.00</u>	
m. Infant SDC-2 allocated, Infant Schedule B, EDP 880C:	<u>1.20</u>	
n. Infant SDC-1 transferred in, Infant Schedule B, EDP 896B:	<u>0</u>	
o. Infant SDC-2 transferred in, Infant Schedule B, EDP 896C:	<u>0</u>	
p. Total Infant SDC units allocated, lines l + m + n + o:		<u>2.20</u>
q. Total SDC 3-21.11 units <u>allocated</u> , lines k minus p:		<u>41.50</u>

RATIO

5. Ratio of SDC units operated to allocated:

Infant and 3-21.11 program providers divide line h by line q:
If only 3-21.11 programs are provided, divide line c by line k: 1.0200

If this ratio is greater than 1.0000 transfer it to the J-50-NET/ENT EDP 328, if less than or equal to 1.0000, transfer 1.0000.

COUNTY Blue Sky District _____ Local Plan Area White Cloud

LINES 12 THROUGH 26 MUST BE COMPLETED BY THE SELPA ADMINISTRATIVE UNIT ONLY

COMPUTATION OF PL 94-142 LOCAL ASSISTANCE GRANT FOR J-50 REPORTING:

	EDP NO.	COLUMN A
Chp. V, 3.20 12. 1989 PL 94-142 Local Assistance Grant to your SELPA.....	370	567,302
Chp. V, 3.21 13. Total number of 3 and 4 year old Not-RIS pupils in December 1988 pupil count.....	371	80
14. PL 94-142 funds for 3-4 year old Not-RIS pupils (line 13 x \$283,6511).....	372	22,692
15. SELPA's PL 94-142 grant amount for J-50 reporting purposes (line 12 minus line 14).....	373	544,610
PROGRAM SPECIALIST AND REGIONALIZED SERVICES FUNDS		
Chp. V, 3.22 16. Estimated December 1989 Special Education Unduplicated Pupil Count.....	357	2,100
17. Estimated December 1989 Ages 3-4 Not-RIS Unduplicated Pupil Count.....	362	85
18. Estimated Unduplicated Pupil Count used to generate Program Specialist/Regionalized Services Funds (line 16 minus line 17).....	374	2,015
Chp. V, 3.23 19. Ten percent of total CBEDS K-12 enrollment, October 1989 from CBEDS School Information Form.....	359	2,000
20. Program Specialists Entitlement: The lesser of lines 18 and 19 multiplied by \$63,0378 (Round to a whole number).....	361	126,076
21. Regionalized Services Entitlement: The lesser of lines 18 and 19 multiplied by \$35,8169 (Round to a whole number).....	363	71,534
22. Total for Program Specialists and Regionalized Services: Sum of lines 20 plus 21.....	365	197,610
LOW INCIDENCE FUND		
Chp. V, 3.24 23. Number of pupils who qualify for low incidence funding ^d	364	36,400
24. Low Incidence Entitlement: line 23 multiplied by \$363.0893.....	366	13,216
LINE 25 SHOULD BE COMPLETED BY THE COUNTY OFFICE ONLY		
25. Total longer day/longer year incentive for County Offices (J-50-DYR, line 13).....	368	
LINE 26 SHOULD BE COMPLETED BY THE COUNTY OFFICE AND THE SELPA ADMINISTRATIVE UNIT		
26. Net State Entitlement for Special Education (sum of lines 94, 22, 24 and 25).....	367	7,785,018
27. ENTER "1" IF YOU WANT THE TOTAL APPORTIONMENTS FOR ALL ENTITIES IN THE SELPA MADE DIRECTLY TO THE AU RATHER THAN TO EACH INDIVIDUAL OPERATING ENTITY.....	369	

NOTES:

- Since PL 94-142 Local Assistance funds received for preschoolers are not to be deducted in calculating J-50 entitlements, the value which you have computed on line 15 is the amount of PL 94-142 Local Assistance Grant which should be used for the purpose of the J-50 PL 94-142 deduct (EDP 355). Each Administrative Unit of a multi-district SELPA must submit a list detailing both the method used to distribute and the distribution of the amount on line 15 to the members of its SELPA. (The sum of the values reported in EDP 355 by all SELPA members must equal line 15). For more details, refer to the General Instructions, J-50-NET ENT.
- Education Code Section 56026.5 defines low incidence disabilities as hearing, vision, and severe orthopedic impairments or any combination of those impairments. Accordingly, only those pupils counted in your December 1988 unduplicated pupil count in the categories of hard of hearing, deaf, visually handicapped, orthopedically impaired or deaf-blind should be used to calculate your low incidence funding. While your low incidence entitlement is computed solely on the number of pupils in the previously listed categories, these funds may be used for any child meeting the low incidence criteria regardless of his classification on the unduplicated pupil count.
- A "1" in this field means that the SELPA's Total Special Education State Entitlement will be apportioned to the AU rather than broken out provider by provider.

NET ENT-PL

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District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

INSTRUCTIONAL PROGRAM ENTITLEMENT

	EDP NO.	Column A
1. a. Special Education Entitlement for regular IPS units, Support Services, and NPS (from J-50-ENT, line 36, EDP 099, Column A)	317	5,490,474
b. Special Education Entitlement for Non-deficit IPS units, Support Services, and NPS (from J-50-ENT, line 36, EDP 099, Column B)	319	617,196
c. Special Education Entitlement for Infant IPS units and Support Services (from J-50-ENT, line 36, EDP 099, Column C)	318	267,725
d. Total Special Education Entitlement (line 1a plus line 1b plus line 1c)	321	6,375,395
e. Ratio of Non-deficit unit entitlement to total regular and nondeficit entitlement [(line 1b divided by (line 1a plus line 1b)) (four decimal places)]	324	0.1011
2. a. 1988-89 Special Education P-2 ADA for Special Day Classes (do not include ADA for non-public schools or County Office of Education credited to the district) (districts only) (two decimal places)	327	370.00
b. Ratio of SDC units operated to SDC units allocated (four decimal places)	328	1.0224
c. Adjusted 1988-89 Special Education ADA for Special Day Classes (line 2a divided by line 2b) (two decimal places)	330	361.89
3. 1988-89 Total Revenue Limit Per ADA (districts only) from Form K-12 (P-2) Section F, line 16d, EDP 115 (Two decimals)	329	2,750.00
4. Special Education Revenue Limit. (line 3 x 2c.) (districts only) (Whole number)	331	995,198
5. a. Revenue Limit Funds from Districts (counties only) (Whole number)	333	0
b. Adjusted Revenue Limit Funds from Districts (line 5a divided by line 2b) (whole number)	334	0
6. Applicable Federal Fund Contribution. P.L. 94-142 Local Assistance Entitlement 0 x \$293.0350 (use actual amount of the grant if known) (December 1987 Unduplicated count) (Per Pupil Entitlement Factor)	335	330,454
7. a. Local General Fund Contribution (from 1988-89 P-1 Exhibits, J-50-SSR/LGF, EDP 455) (districts only)	336	530,000
b. STRS Adjustment (from 1988-89 P-1 Exhibits, J-50-NET/ENT, EDP 338)	338	40,000
c. Recalculated Local General Fund Contribution (line 7a minus line 7b) (set negative values to zero) (whole number)	337	490,000
8. County Special Education Property Tax (counties only) (whole number)	339	0
9. a. Instructional Program State Entitlement for district/county office (line 1d minus lines 4, 5b, 6, 7c, and 8)	340	4,559,743
b. County revenue distributed to districts under the provisions of Education Code 56713 (counties only)	342	0
c. Revenue received from the county under the provision of Education Code 56713 (districts only)	344	60,000
d. Adjusted Instructional Program State Entitlement for district/county office (line 9a plus line 9b minus line 9c)	355	4,499,743
10. Adjusted Special Education Program Entitlement for Non-deficit IPS units [(line 9d minus line 1c) times line 1e]	356	427,857
11. Adjusted Special Education Program Entitlement for Regular and Infant IPS units (line 9d minus line 10)	358	4,071,886

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County BLUE SKY

District DELTA UNIFIED SCHOOL DISTRICT

Local Plan Area White Cloud

LINES 12 THROUGH 24 MUST BE COMPLETED BY THE SELPA ADMINISTRATIVE UNIT ONLY

COMPUTATION OF PL94-142 LOCAL ASSISTANCE GRANT FOR J-50 REPORTING:

12. 1988 PL 94-142 Local Assistance Grant to your SELPA

EDP
NO. Column A

370 0

13. Total number of 3 and 4 year old Non-RIS pupils in December 1987 pupil Count

371 0

14. PL 94-142 funds for 3-4 year old Non-RIS (line 13 x 293.0350)

372 0

15. SELPA'S PL 94-142 grant amount for J-50 reporting purposes (line 12 minus line 14)

373 0

PROGRAM SPECIALIST AND REGIONALIZED SERVICES FUNDS

16. Estimated December 1988 Special Education Unduplicated Pupil Count

357 0

17. Estimated December Ages 3-4 Non-RIS Unduplicated Pupil Count

362 0

18. Estimated Unduplicated Pupil Count used to generate Program Specialist/Regionalized Services Funds
(line 16 minus line 17)

374 0

19. Ten percent of total CBEDS K-12 enrollment, October 1988 from CBEDS School Information Form

359 0

20. Program Specialists Entitlement: The lesser of lines 18 and 19 multiplied by \$60.2425 (Round to a whole number)

361 0

21. Regionalized Services Entitlement: The lesser of lines 18 and 19 multiplied by \$34.2287 (Round to a whole number)

363 0

22. Total for Program Specialists and Regionalized Services: Sum of lines 20 plus 21

365 0

LOW INCIDENCE FUND

23. Number of pupils who qualify for low incidence funding

364 0

24. Low Incidence Entitlement: line 23 multiplied by \$378.3783

366 0

LINE 25 SHOULD BE COMPLETED BY THE COUNTY OFFICE ONLY

25. Total longer day/longer year incentive for county offices (J-50-DYR, line 13)

368 0

LINE 26 SHOULD BE COMPLETED BY THE COUNTY OFFICE AND THE SELPA ADMINISTRATIVE UNIT

26. Net State Entitlement for Special Education (sum of lines 9d, 22, 24 and 25)

367 4,499,743

27. ENTER '1' IF YOU WANT THE TOTAL APPORTIONMENTS FOR ALL ENTITIES IN THE SELPA MADE
DIRECTLY TO THE AU RATHER THAN TO EACH INDIVIDUAL OPERATING ENTITY

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J-50 DATA SHEET II:

The Data Sheet II is the primary J-50 data collection form. All J-50 worksheets are not submitted to the state; therefore, the state must rely upon the data transferred from the J-50 worksheets and collected on the Data Sheet II to enter each provider's operating data into the state's data base. All of the calculations necessary to compute J-50 entitlements are performed by the state against this data base, and for this reason it is not necessary for the state to collect most of your calculated worksheet data. To assist the state in verifying the accuracy of the data collected and calculated by the state, certain check numbers from the locally computed entitlements are requested on the J-50 Data Sheet II.

Data Sources:

As you reviewed the J-50 entitlement calculations in Chapter 7, the data to be transferred from each form to the Data Sheet II was summarized. Data to be transferred are also indicated by heavily outlined cells on the J-50 forms.

1st Period and 2nd Period Reports:

The Data Sheet II is used as the primary collection device for the first period and second period reports. The Data Sheet II is not utilized for the annual report.

Common Errors:

- 1) Decimals and whole values are not properly reported. Data reported on the J-50 Data Sheet II are expressed as either whole or two-decimal value numbers. Where a two-decimal value is required, the cell will appear as _____. Otherwise, a whole number is required and the cell will appear as _____. If, for example, 4.5 is reported in a two-decimal value field, only .45 will be recorded in the state's data base. This example would be properly reported as 4.50. Conversely, if 4.5 is reported in a whole number field, 45 will be recorded in the state's data base. This example is properly reported as 5. Care must be exercised in properly reporting whole and decimal values to avoid data errors.
- 2) Allocations of units and units transferred do not agree with the Schedule B. The transfer of information from the Schedule Bs to the Data Sheet II should be reviewed to ensure that all required data are transferred and correct.

COUNTY: Blue Sky
LPA: White Cloud
DISTRICT: Delta Unified
SELPA CODE:

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J50-LPA (SCH. B)	980	2.00	34.75	3.45	.	20.10	16.00
*J50-LPA (SCH. B)	992	.	.	.	.	.	.
J50-LPA (SCH. B)	996	.	1.30	.	.	.	.60
INF-LPA (SCH.B)	880	.....	1.00	1.20	.....	.20	.60
*INF-LPA (SCH.B)	892	.....	.	.	.....	.	.
INF-LPA (SCH.B)	896	.....	.	.	.....	.	.
J50-ALC	599	.	20.00	4.65	.....	.....	.....
J50-LGF	451	12000.00	.....	.....	.....	.....	.....
J50-LGF	455	530000.00					
J50-IPS	511	14.00					
J50-IPS	511	9.25					

* AU (SELPA-level) data only

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COUNTY: Blue Sky

DISTRICT: Delta Unified

SEIPA: White Cloud

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
J50-IPS	500				2.00				
J50-IPS	503				18.00				
J50-IPS	505				.				
J50-IPS	509				.				
J50-IPS	507				20.50				
J50-IPS	502				.				
J50-IPS	504				20.00				
J50-IPS	506				4.65				
J50-IPS	526			.					
J50-IPS	528			2.00	.				
J50-IPS	530			.	.				
J50-IPS	546			.					
J50-IPS	532			.70	.20				
J50-IPS	548			1.30	.60				
J50-IPS	560						2,261,450	173,800	30,800
J50-IPS	562			.					
J50-IPS	564			1.00	1.00				
J50-IPS	566			2.00	1.20				
J50-IPS	570						933,000	167,000	119,000

DO NOT REPORT ZEROS ON THE J-50 DATA SHEET II

COUNTY: Blue Sky

DISTRICT: Delta Unified

LPA: White Cloud

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J50-IPS	572		32.75				
J50-IPS	574		34.50				
J50-IPS	576			59,800			
J50-IPS	578			<67,600>			
J50-IPS	580			0			
J50-EXT	521				30		
J50-EXT	529				96		
J50-EXT	534				9.00	9.00	3.00
J50-EXT	535				1.00	1.00	
J50-EXT	553						49,466
J50-EXT	603						4,834
J50-EXT	551		1			1	
J50-EXT	555	30			30		
J50-EXT	563	14			130		
J50-EXT	569	2.00	4.00	.67	18.00	32.00	5.33
J50-EXT	584				3.00	5.00	1.00
J50-EXT	589			24,587			173,552
J50-EXT	602						34,623
J50-EXT	588		1			1	

DO NOT REPORT ZEROS ON

J-50 DATA SHEET II

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COUNTY: Blue Sky

DISTRICT: Delta Uniried

LPA: White Cloud

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J50-EXT	650						
J50-EXT	654						
J50-EXT	655						
J50-EXT	664						
J50-EXT	665	30					
J50-EXT	669	12					
J50-EXT	670	2.00	3.00	.67			
J50-EXT	678			22,359			
J50-EXT	679	14					
J50-EXT	680		1				
J50-NPS	701	19.68	1.16	1.16			
J50-NPS	703	345,040	23,200	18,560			
J50-NPS	709	6					
J50-NPS	711	24,680					
J50-NPS	716		1,200	1,200			
J50-NPS	717	220,920	15,207	16,570			
*** J50-DYR	101						
*** J50-DYR	107						
*** J50-DYR	115						
*** J50-DYR	111						

*** County Office data only

DO NOT REPORT ZEROS ON THE J-50 DATA SHEET II

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COUNTY: Blue Sky

DISTRICT: Delta Unified

IPA: White Cloud

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J50-ENT	065	2,310,916	178,634	30,800			
J50-ENT	067	2.00					
J50-ENT	079	1,173,991	91,897	16,062			
J50-ENT	085	1,131,139	201,623	141,359			
J50-ENT	089	635,234	113,263	79,502			
J50-NET	321	6,357,116					
**J50-NET	327	350.00					
**J50-NET	329	2750.00					
***J50-NET	333						
J50-NET	335	330,454					
***J50-NET	339						
J50-NET	340	4,590,687					
**J50-NET	344	60,000					
*J50-NET	370	567,302					
*J50-NET	371	80					
*J50-NET	373	544,610					
*J50-NET	357	2,100					
*J50-NET	362	85					
*J50-NET	359	2,000					
*J50-NET	365	197,710					
*J50-NET	364	100					
*J50-NET	366	36,309					
*J50-NET	361						

* AU (SELPA-level) data only

** District data only

*** County Office data only

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CALIFORNIA STATE
DEPARTMENT OF EDUCATION

J-50-DATA SHEET II

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COUNTY: BLUE SKY
LPA: White Cloud
DISTRICT: DELTA UNIFIED SCHOOL DISTRICT

LPA CODE:

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J50-LPA	982	2.00	34.75	3.45		20.10	16.00
*J50-LPA	993						
J50-LPA	998		1.30				0.60
INF-LPA	882	*****	1.00	1.20	*****	0.20	0.60
*INF-LPA	893	*****			*****		
INF-LPA	898	*****			*****		
J50-ALC	596		20.00	4.65	*****	*****	*****
J50-IPS	511	14.50	*****	*****	*****	*****	*****
J50-IPS	513	9.50	*****	*****	*****	*****	*****

COUNTY: BLUE SKY

DISTRICT: DELTA UNIFIED SCHOOL DISTRICT

SELPA: White Cloud

FORM	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
J50-IPS	500	*****	*****	*****	*****	2.00	*****	*****	*****
J50-IPS	503	*****	*****	*****	*****	20.00	*****	*****	*****
J50-IPS	505	*****	*****	*****	*****	*****	*****	*****	*****
J50-IPS	509	*****	*****	*****	*****	*****	*****	*****	*****
J50-IPS	507	*****	*****	*****	*****	20.80	*****	*****	*****
J50-IPS	502	*****	*****	*****	*****	*****	*****	*****	*****
J50-IPS	504	*****	*****	*****	*****	20.00	*****	*****	*****
J50-IPS	506	*****	*****	*****	*****	4.65	*****	*****	*****
J50-IPS	526	*****	*****	*****	*****	*****	*****	*****	*****
J50-IPS	528	*****	*****	2.00	*****	*****	*****	*****	*****
J50-IPS	530	*****	*****	*****	*****	*****	*****	*****	*****
J50-IPS	546	*****	*****	*****	*****	*****	*****	*****	*****
J50-IPS	532	*****	*****	0.70	0.20	*****	*****	*****	*****
J50-IPS	548	*****	*****	1.30	0.60	*****	*****	*****	*****
J50-IPS	560	*****	*****	*****	*****	2,261,465	173,801	30,801	*****
J50-IPS	562	*****	*****	*****	*****	*****	*****	*****	*****
J50-IPS	564	*****	*****	1.00	1.00	*****	*****	*****	*****
J50-IPS	566	*****	*****	2.00	1.20	*****	*****	*****	*****
J50-IPS	570	*****	*****	*****	*****	933,000	167,000	119,000	*****

COUNTY: BLUE SKY

DISTRICT: DELTA UNIFIED SCHOOL DISTRICT

SELPA: White Cloud

FURN	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J50-IPS	572	*****	*****	34.75	*****	*****	*****
J50-IPS	574	*****	*****	35.00	*****	*****	*****
J50-IPS	576	*****	*****	46,800	*****	*****	*****
J50-IPS	578	*****	*****	70,850	*****	*****	*****
J50-IPS	580	*****	*****		*****	*****	*****
J50-NPS	701	19.68	1.16	1.16	*****	*****	*****
J50-NPS	703	345,040	23,200	18,560	*****	*****	*****
J50-NPS	709	8			*****	*****	*****
J50-NPS	711	24,680			*****	*****	*****
J50-NPS	716	*****	1,200	1,200	*****	*****	*****
J50-NPS	717	220,920	15,207	16,570	*****	*****	*****
J50-DYR	101				**	*****	*****
J50-DYR	107				***	*****	*****
J50-DYR	115				***	*****	*****
J50-DYR	121				**	*****	*****
J50-ENT	065	2,310,931	178,635	30,801	*****	*****	*****
J50-ENT	069				*****	*****	*****
J50-ENT	062				*****	*****	*****
J50-ENT	066				*****	*****	*****

COUNTY: BLUE SKY

DISTRICT: DELTA UNIFIED SCHOOL DISTRICT

SELPA: White Cloud

FORM	FDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
J50-ENT	079	1,192,252	91,898	16,063	*****	*****	*****
J50-ENT	085	1,131,139	201,623	141,359	*****	*****	*****
J50-ENT	082				*****	*****	*****
J50-ENT	089	635,232	113,263	79,502	*****	*****	*****
J50-NET	321	6,375,395	*****	*****	*****	*****	*****
J50-NET	327	370.00	***	*****	*****	*****	*****
J50-NET	329	2,750.00	***	*****	*****	*****	*****
J50-NET	333		**	*****	*****	*****	*****
J50-NET	335	330,454	*****	*****	*****	*****	*****
J50-NET	339		**	*****	*****	*****	*****
J50-NET	340	4,559,743	*****	*****	*****	*****	*****
J50-NET	344	60,000	***	*****	*****	*****	*****
*J50-NET	357		*****	*****	*****	*****	*****
*J50-NET	362		*****	*****	*****	*****	*****
*J50-NET	359		*****	*****	*****	*****	*****
*J50-NET	365		*****	*****	*****	*****	*****
*J50-NET	369		*****	*****	*****	*****	*****

CALIFORNIA STATE
DEPARTMENT OF EDUCATION
DISTRICT/COUNTY OFFICE CERTIFICATION
(Rev. 03/89)

DISTRICT/COUNTY OFFICE
CERTIFICATION FOR SPECIAL EDUCATION

Second Principal

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COUNTY: BLUE SKY

DISTRICT: DELTA UNIFIED SCHOOL DISTRICT

SELPA: White Cloud

Failure to complete the following certification will result in the return of these reports and may cause a delay of your apportionment.

TO THE COUNTY SUPERINTENDENT OF SCHOOLS:

I hereby certify that, to the best of my knowledge and belief, the figures and information on these reports reflect the actual operation of Special Education Programs for the period indicated.

Signature: _____

Name: _____

Title: _____

District: DELTA UNIFIED SCHOOL DISTRICT

Date: _____

TO THE SUPERINTENDENT OF PUBLIC INSTRUCTION:

I hereby certify that, to the best of my knowledge and belief, the figures and information on these reports reflect the actual operation of Special Education Programs for the period indicated.

Signature: _____

Name: _____

Title: _____

County: BLUE SKY

Date: _____

Any inquiries concerning this report should be directed to: (PLEASE PRINT OR TYPE)

NAME: _____

Telephone No. () _____

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VII. ENSURING RECEIPT OF FUNDS TO WHICH A SELPA OR AN LEA IS ENTITLED

The J-50 serves as the basis for SELPA and LEA entitlements from the state. The J-50 also delineates the specific administration of state special education policy to SELPAs and LEAs. It describes which programs and services will be funded, what quantities of service will be funded, and the relative proportions of program operation which are eligible for funding.

This chapter is intended to help LEAs carry out the state policy priorities embodied in the J-50, and to help LEAs use the report as a management tool. The methods described in this chapter are designed to assist LEAs in ensuring that the J-50 Report they complete will ensure that they receive the level of funding for which they are entitled.

REPORTING ALL OPERATIONS

Regardless of whether an LEA is allocated units, the units will not be funded unless they are both operated and reported. In LEAs where the person completing the J-50 does not communicate effectively with the special education program offices, a variety of operations may be overlooked and not reported.

Even if an operated unit was not allocated and is unfunded, it should still be reported. If other LEAs within a SELPA do not take advantage of their full allocation, funding may be available from within the SELPA for otherwise unfunded units. As well, by reporting all units operated, the LEA can ensure that the units which garner the most state aid are the ones which are funded. This assumes that the J-50 FRZ was aligned according to the intentions of the LEA.

This is particularly important when an LEA operates SDC programs which exceed their allocations. Because the revenue limit income from the SDC average daily attendance (ADA) is deducted from the special education entitlement, it is critical that unfunded SDC units which are operated by an LEA be reported. The revenue limit income from these SDC units operated in excess of allocations will be deducted if they are not reported. In order to illustrate this point, the following generally describes the issues. If an LEA operated 10 SDCs, but was only funded and allocated 9 SDCs, approximately 10 percent of the LEA's ADA should not be included with the revenue limit deduction of the special education entitlement. However, this adjustment would only be made if the LEA reported its full operations. This phenomenon is discussed further in the following pages.

USING ALL ALLOCATED AIDES

While an LEA should not employ and request funding for aides which are not needed, there are reasons to carefully consider fully using resources allocated to an LEA.

One reason to fully use all aides allocated is that, if the LEA is reducing its number of aides as a cost-cutting measure, the LEA may lose more state aid than it saves in salary and benefit costs. By reducing its number of aides, an LEA will forgo not only the aide unit rate, but the accompanying support services revenue as well. In any case, however, pupil needs must be the key determinant of the aides and units operated by an LEA.

CHOICE OF INSTRUCTIONAL SETTINGS

LEAs have some influence over instructional settings both as special education services are provided and as they are reported for reimbursement. This section discusses the impact of the choice of instructional settings upon funding eligibility.

Unfunded Units

LEAs and SELPAs which operate IPS units in excess of the number funded have a choice as to which units can be reported as unfunded on the J-50 Report. Generally, choosing to report SDC units as unfunded, rather than RSP or DIS units, can be to the LEA's or SELPA's financial advantage. The reason for this is that, for pupils enrolled in SDCs, the special education state aid entitlement is reduced by the ADA revenue limit amount for that pupil. This is not true for RSP and DIS pupils. Thus, an LEA or SELPA can avoid offsetting its state aid entitlements by reporting SDC units as unfunded, rather than RSP or DIS units. Again, it is important to note that an LEA must work with the SELPA to ensure that its units are aligned on the J-50 FRZ. It may be helpful to discuss one exception to this deduction for SDC ADA revenue limits. For low-incidence itinerant programs (deaf, blind, deaf-blind, and orthopedically handicapped programs), which are operated and allocated/funded as SDCs, the ADA is not deducted from the special education entitlement. In accordance with Education Code 56364.1, ADA for pupils served in these programs shall be claimed as regular ADA and not as SDC ADA.

Subcap Levels

An overall cap permits state special education funding for no more than 10 percent of a SELPA's total K-12 pupil enrollment exclusive of LCI, preschool, and infant pupils. Additionally, state funding formulas limit SELPAs to no more than 2.8 percent of total pupil enrollment in SDCs, no more than 4.0 percent receiving RSP services, and no more than 4.2 percent in DIS programs. Note that these limits apply to entire SELPAs and need not hold for individual LEAs within multi-LEA SELPAs.

The cap and the subcaps implicitly indicate state policy both for the overall number of students eligible for special education programs and for their distribution between program types. Waivers from the California Department of Education have normally been granted for SELPAs to exceed one or more of the subcaps, given that the justification provided warrants the exception.

NONPUBLIC SCHOOLS

With the 100 percent reimbursement for LCI nonpublic school placements, it is important for a SELPA and/or an LEA to implement an effective system of tracking LCI pupils. Related services' costs, which may include transportation under certain circumstances, as well as assessment costs can also be captured for LCI nonpublic school placements.

LCI PUPILS

In addition to the issues listed above, tracking LCI pupils can benefit a SELPA and/or an LEA in other ways. IPS units funded and operated with LCI pupils can be reported as non-deficit units. This allows a SELPA and/or an LEA to generate the full entitlement, even if the state experiences a shortfall resulting in a deficit for special education programs. The CDE's Questions and Answers document details methods of calculating non-deficit units.

In the past, SELPAs qualifying as LCI-impacted (LCI pupils exceeding 3 percent of the unduplicated pupil count) have been able to apply for waivers to retain units subject to recapture and to request additional growth units. In most years funds have also been available to SELPAs on an emergency aid basis for new LCIs opening after the beginning of the fiscal year. These LCI emergency grants are available through an application process. Each of these issues demonstrates the importance of tracking LCI pupils and reporting them as appropriate.

EXTENDED YEAR PROGRAMS

The funding for extended year programs varies significantly from that for the regular school year. First, allocations for extended year classes are based on the enrollment of pupils, with seven pupils being the divisor for SH programs and eleven pupils the divisor for NSH programs. It is also important to note that for every three SDCs, an LEA generates a DIS unit for the extended year program. Aide allocations are different also. An LEA may claim up to two aides per SDC for SH programs. However, funding is based on the lesser of allocations or operations, consistent with the regular year J-50 methodology.

Funding for the SH programs is based on the LEA unit rates and the NSH support service ratio prorated only by the number of days the extended year program is operated. Non-SH programs, however, receive only 60 percent of their unit rates and 50 percent of the support service ratio funds. This reduction for non-SH programs makes it critical that an LEA correctly ascertain whether a class is SH or NSH.

The full funding for SH programs may serve to encourage LEAs to operate the average of two aides per SDCs in order to more effectively serve pupils. Operating DIS programs during extended year can also be advantageous to an LEA within the SH program by expanding the programmatic resources while generating the additional revenue. In addition, an LEA should carefully review allocations and operations to ensure that units are not reported in excess of allocations for SDCs while DIS units are reported as not operated.

PROGRAM SPECIALIST/REGIONALIZED SERVICES

Education Code Section 56780 describes the functions to be included within regionalized services. However, Education Code Section 56781 notes that funds for regionalized services including program specialist funds may be used for program specialists/regionalized services as defined in Education Code Section 56220 (c), and/or for IPS units in excess of allocations. The third item, excess IPS units, may be particularly helpful to some SELPAs and/or LEAs.

FEDERAL PUBLIC LAW 94-142 FUNDING

P.L. 94-142 requires the assurance that funding under the federal act does not supplant state or local funds, but rather is used to supplement these sources. Enacted in 1975, the federal law provides additional funds for handicapped children. Under Master Plan funding and as applied through the J-50 formula, the federal funds are deducted from the special education entitlement. The state has effectively argued that this does not supplant state funds, as funding for special education in California has increased dramatically since 1975 and certainly by a much greater amount than the funding provided under P.L. 94-142.

For each LEA, however, the issue of supplanting remains, and it is important that the use of federal funds be tracked. It is not necessary to maintain a separate fund or accounting code, just some methodology for identifying expenditures made from the federal monies. This is normally a simple task when one considers that any services and/or programs added after fiscal year 1979-80 can be included within the definition of supplementing. Fiscal year 1979-80 is also important because it served as the base year for Master Plan and the deduction of P.L. 94-142 funds from the state special education entitlement began after that year.

Although tracking federal funds will not generate additional income for an LEA, it may assist an LEA in retaining federal funds if an audit requires justification that the P.L. 94-142 funds were used to supplement resources rather than supplant them.

COST CONTAINMENT

Each of the prior areas has focused on generating additional income or retaining funds. This section addresses expenditures and notes areas for program and business personnel to review for possible savings.

One of the first areas to review is whether operations exceed allocations. This is pertinent for IPS units and aide hours. Program administrators should creatively review all options available prior to starting new programs which exceed allocations. LEAs may need to review local procedures in implementing Title 5 eligibility criteria and ensure that IEP Teams are well trained in the legal parameters and are equitable in their application of criteria.

One example of maximizing existing resources is to carefully consider Education Code Section 56363 which states that designated instruction and services (DIS) shall be available when those services are necessary for the pupil to benefit educationally from his or her instructional program. In addition, the code continues by stating that the DIS program may be provided by a regular class teacher, special class teacher, and/or a resource specialist if the individual is competent to deliver the services and delivery is feasible. Utilizing existing staff in this manner may be financially prudent, while also reducing the amount of time pupils are pulled out of their regular instructional program. Implementing these provisions may also be consistent with the regular education initiative and reforms being considered currently.

Program administrators should also carefully review their allocation of aide hours. It may be possible to keep some hours more flexible by "pooling" some time, rather than assigning each special class and resource specialist individual aide hours. For example, if an LEA were allocated and operated 20 SDC and 35 RSP units, with a total of 56 FTE aides (the additional one aide results from the 1.05 factor for SDC units), the LEA would have 336 hours of aide time available. By assigning five hours of aide time to each program, 275 hours would be utilized. The remaining 61 hours could be assigned as needed to meet specific pupil needs and/or program requirements.

LEAs should also periodically compare the number of pupils identified as needing special education to "expected" incidence levels. Though the incidence of handicapping conditions in the LEA may well exceed expectations, the possibility exists that special education eligibility criteria are being implemented more broadly

within the LEA than is intended or appropriate. The development and implementation of student study teams and/or school consultation teams may also be appropriate to explore regular education alternatives more thoroughly prior to referral for special education.

Education Code Section 56303 provides that a pupil shall be referred for special education only after the resources of regular education have been considered and appropriately utilized. In light of this provision, an LEA should consider initiating regular education alternatives to special education programs where appropriate. The advantage of this to an LEA is the flexibility to serve a wider spectrum of student needs in a regular program and to make the best use of limited education resources.

RECONCILIATION WITH THE J-380, J-580, AND J-780

A comparison between the J-50 income document and the J-380 program cost accounting report can be helpful to program and business administrators concerned with the excessive cost of special education to an LEA. (The J-380 is used for districts, while the J-580 is used for county offices of education and the J-780 is used for Joint Power Authorities (JPAs). The following discussion refers to the J-380 but will also apply to the J-580 and J-780 information.)

By dividing the direct costs reported for SDC, RSP, and DIS programs on the J-380 by the number of IPS units operated within each setting, one can determine the average cost per instructional setting. This figure is interesting to compare to the IPS unit rates for each setting because the unit rates constitute the income derived through the J-50. The IPS unit rates only included teacher and aide salary and benefit costs, while the direct costs reported on the J-380 also include substitutes, instructional materials and supplies, conferences, and other direct costs. Even so, the comparison may be useful in determining why special education costs exceed income. For example, if the average cost for an RSP unit is \$60,000 and the IPS unit rate for RSPs is only \$40,000, then the LEA has identified a significant area of shortfall between income and expenditure. This finding assumes that the \$20,000 difference is not solely due to the inclusion of other costs in the direct cost column.

The Special Education Fiscal Task Force Report indicated that for the 1985-86 school year, LEAs were experiencing approximately a 25 percent shortfall or encroachment between IPS unit rates and actual costs. The difference between aide funding and costs was almost 40 percent, as reported in Task Force findings.

A similar calculation can be completed to determine the relationship between support costs and the funding derived from the support service ratio through the J-50. By totaling direct support costs on the J-380, including allocated and documented assessment

costs and indirect costs, and dividing the total by the sum of direct costs, one can compare the ratio derived from expenditures to the support service ratio used on the income side within the J-50 document. Again, as discussed earlier, the two figures will not be exactly comparable, because of the inclusion of some costs in the direct costs column and because indirect costs may exceed the level allowed when the support service ratio was originally calculated. However, the comparison may still yield useful information to program and business administrators trying to determine why special education costs continue to exceed the income and whether the excess appears "reasonable." Again, the Special Education Fiscal Task Force Report included average ranges for support costs to allow an individual LEA to compare its costs to statewide figures.

Another major advantage of completing the comparisons described above is to determine if the costs reported appear reasonable, given the operations reported on the J-50 document. As described in the introduction to this chapter, LEAs may wish to carry out state policy by changing their special education funding priorities. It is therefore critical that accurate information be reported on the costs and operations of all special education programs. The cross-check described between the J-50 and J-380 documents may assist LEAs in reaching this goal of improved accuracy in reporting.

APPENDIX A
GLOSSARY

This Appendix contains a glossary of acronyms and abbreviations and a description of J-50 forms.

COMMONLY USED ACRONYMS AND ABBREVIATIONS

AB	Assembly Bill
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ALC	Allocation of Units
APE	Adaptive Physical Education
APH	Aphasia
AU	Administrative Unit
AUT	Autism
CAC	Community Advisory Committee
CANHC	California Association of Neurologically Handicapped Children
CASBO	California Association of School Business Officials
CASE	Council of Administrators of Special Education
CBEDS	California Basic Educational Data System
CCS	California Children's Services
CDE	California Department of Education
CEC	Council of Exceptional Children
CH	Communicatively Handicapped
COLA	Cost of Living Adjustment
DB	Deaf/Blind
DCH	Developmental Center for Handicapped
DD	Developmentally Delayed
DIS	Designated Instruction and Services
DYR	Longer Day and Year
EC	Education Code (California)
EDP	Electronic Data Processing
EH	Educationally Handicapped
EMR	Educational Mentally Retarded
EMR	Educable Mentally Retarded
ENT	Entitlement
ESL	English as a Second Language
EXT	Extended Year
FAPE	Free Appropriate Public Education
HH	Hard of Hearing
IEP	Individualized Education Program
IEPT	Individualized Education Program Team
INF	Infants
IPSU	Instructional Personnel Service Unit
ISGI	Individual and Small Group Instruction
IWEN	Individual With Exceptional Needs

COMMONLY USED ACRONYMS AND ABBREVIATIONS - CONTINUED

JPA	Joint Powers Authority
LCI	Licensed Children's Institutions
LD	Learning Disability
LEA	Local Education Agency
LGFC	Local General Fund Contribution
LH	Learning Handicapped
LRE	Least Restrictive Environment
LSS	Language and Speech Specialist
MH	Multi-Handicapped
MIS	Management Information System
MOB	Mobility Instruction
MR	Mentally Retarded
NET/ENT	Net Entitlement
NOT-RIS	Not Requiring Intensive Service
NPS	Non-Public School
NSH	Non-Severely Handicapped
OH	Orthopedically Handicapped
OHI	Other Health Impaired
OI	Orthopedically Impaired
OT	Occupational Therapy
PH	Physically Handicapped
PS	Program Specialist
PT	Physical Therapy
RIS	Requiring Intensive Service
RLA	Responsible Local Agency
RSP	Resource Specialist Program
SAT	School Appraisal Team
SB	Senate Bill
SCC	Special Class Center
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SELPA	Special Education Local Plan Area
SERN	Special Education Resource Network
SGT	School Guidance Team
SH	Severely Handicapped
SI	Speech Impaired
SLD	Severe Language Disorder
SLD	Specific Learning Disability
SMR	Severely Mentally Retarded
SSR	Support Services Ratio
TMR	Trainable Mentally Retarded
UR	Unit Rates
VH	Visually Handicapped

J-50 FORMS

ALC	The provider level worksheet that identifies allocated IPSUs as severe or non-severe and by number of aides
DATA SHEET I - P-1	The provider level data sheet that displays all relevant data already known by the state
DATA SHEET I - P-2 and Annual	The provider level data sheet that displays all values from P-1 at P-2 and all values from P-1 and P-2 at annual which may be revised. The Data Sheet I at P-2 and at Annual are used as a means of reporting corrections to previously reported J-50 data to the state.
DATA SHEET II	The SELPA and provider level data sheet on which are recorded all data to be reported to the state
DATA SHEET III (ages 3 - 21 Program)	The SELPA level data sheet on which are reported IPSUs for children 3-21 years of age who are transferred to and from the SELPA (regular program)
DATA SHEET III (Infant Program)	Same as above for IPSUs for children 0-2 years of age (infant program)
DYR	The worksheet that computes funding of the longer day and year incentives for county offices ONLY
ENT	The provider level worksheet that computes the gross entitlement for special education
EXT	The provider level worksheet that computes funding for extended year programs
IPS	The provider level worksheet that identifies IPSUs eligible for state funding and the amount of funding for which they are eligible
LPA/SCHEDULE B	SELPA Level Worksheet that identifies IPSUs available for children 3-21 years of age and allocates them to SELPA's constituent providers
LPA/INFANT SCHEDULE B	Same as above for IPSUs for children 0-2 years of age (Infant Program)

J-50 FORMS - CONTINUED

NET/ENT (Page 1)	The provider level worksheet that makes the required deductions, etc., to compute the net state entitlement for special education
NET/ENT (Page 2)	The SELPA level worksheet that computes funding for program specialists, regionalized services and low-incidence funds
NPS	The provider level worksheet that computes funding for nonpublic school placements, assessment costs and related services
SSR/LGF	The provider level worksheet that identifies/computes severe and non-severe support service ratios and the local general fund contribution
UR	The provider level worksheet on which an LEA adjusts its prior year unit rates by the COLA to compute its current year unit rates

J-50 DATA COLLECTION WORKSHEET I
DATA FROM STATE EXHIBITS AND OTHER SOURCES

DATA TO COLLECT	EDP #	NO CHANGE P1/P2/ANNUAL	P-1	P-2	ANNUAL
3.1. a. Support Services Ratio	635	_____			
b. Non-Severely Handicapped	646	_____			
c. Severely Handicapped	647	_____			
d. Average	648	_____			
3.2. Local General Fund Contribution	445	_____			
3.3. 1979-80 Cost per ADA	449	_____			
3.4. Prior Year Unit rates					
a. SDC Rate	284	_____			
b. RSP Rate	285	_____			
c. DIS Rate	286	_____			
d. Aide Rate	291	_____			
3.5. DIS Conversion Factor	513	_____			
3.6. Aide Full Time Equivalency Factor	267	_____			
3.7. DIS Units Operated					
a. Total Units Operated, 1980-81	67	_____			
b. Non-Deficited Units, 1980-81	67	_____			
3.8. STRS Adjustment	338	_____			
3.9. Current Year K-12 ADA	451	_____			
3.1. Current Year Revenue Limit	329	_____			
3.11. LCI Pupil Count (Ages 3-21)	N/A	_____			
3.12. Non-Deficited Units					
a. NSH SDC, No Aide	526	_____			
b. NSH SDC, One Aide	528	_____			
c. NSH SDC, Two Aides	530	_____			
d. RSP, No Aide	546	_____			
e. RSP, One Aide	532	_____			
f. DIS	548	_____			
g. SH SDC, No Aide	562	_____			
h. SH SDC, One Aide	564	_____			
i. SH SDC, Two Aides	566	_____			
3.13. Aide Hours divided by 6 hours, or by FTE Factor from #6 above					
a. Non-Severely Handicapped	572	_____			
b. Severely Handicapped	574	_____			
3.14. Current Year SDC ADA	327	_____			
3.15. Federal Public Law 94-142 Funds					
Pupil Count	335	_____			
OR Grant Amount	335	_____			
3.16. Ed. Code 56713 funds from County	344	_____	_____	_____	_____

J-50 DATA COLLECTION WORKSHEET II
PRIOR YEAR DATA FROM STATE EXHIBITS AND OTHER SOURCES
COE AND/OR SELPA ONLY

<u>DATA TO COLLECT</u>	<u>EDP #</u>	<u>NO CHANGE</u> <u>P1/P2/ANNUAL</u>	<u>P - 1</u>	<u>P - 2</u>	<u>ANNUAL</u>
COE OR SELPA					
3.16. Revenue Limit Funds from Districts	333				
3.17. Property Taxes	339				
3.18. COE SDC K-8 ADA Tier 1	101				
COE SDC 9-12 ADA Tier 1	107				
COE SDC K-8 ADA Tier 2	101				
COE SDC 9-12 ADA Tier 2	107				
COE SDC K-12 ADA Longer Year	115				
3.19. a. Ed. Code 56713 Funds to Districts	342				
b. Ed. Code 56713 Funds to County	344				
SELPA ONLY					
3.20. Federal Public Law 94-142 Grant	370				
3.21. 3-4 Year Old Not-RIS Pupil Count	371				
3.22. Current Year December Pupil Count at P-1 and Average December and April at P-2					
a. Total, Ages 0-21	357				
b. Ages 3-4, Not-RIS,	362				
3.23. CBEDS, Current Year Pupil Count	N/A				
10 Percent of CBEDS Count	359				
3.24. Low-Incidence Pupil Count (prior year December)	364				

J-50 DATA COLLECTION WORKSHEET III
EXTENDED YEAR DATA COLLECTION

<u>DATA TO COLLECT</u>	<u>EDP #</u>	<u>J-50 EXT COLUMN</u>	<u>P-1</u>
4.1. DAYS TAUGHT			
a. 3-4 RIS NSH	521	A	_____
b. 3-4 RIS SH	555	A	_____
c. 5-21 NSH	521	D	_____
d. 5-21 SH	555	D	_____
e. Infant (0-2) NSH	650	A	_____
f. Infant (0-2) SH	665	A	_____
4.2. ENROLLMENT			
a. 3-4 RIS NSH	529	A	_____
b. 3-4 RIS SH	563	A	_____
c. 5-21 NSH	529	D	_____
d. 5-21 SH	563	D	_____
e. Infant (0-2) NSH	654	A	_____
f. Infant (0-2) SH	669	A	_____
4.3. UNITS OPERATED			
a. SDC 3-4 RIS NSH	534	A	_____
b. SDC Aides 3-4 RIS NSH	534	B	_____
c. DIS 3-4 RIS NSH	534	C	_____
d. SDC 5-21 NSH	534	D	_____
e. SDC Aides 5-21 NSH	534	E	_____
f. DIS 5-21 NSH	534	F	_____
g. SDC 3-4 RIS SH	569	A	_____
h. SDC Aides 3-4 RIS SH	569	B	_____
i. DIS 3-4 RIS SH	569	C	_____
j. SDC 5-21 SH	569	D	_____
k. SDC Aides 5-21 SH	569	E	_____
l. DIS 5-21 SH	569	F	_____
m. SDC Infant (0-2)	570	A	_____
n. SDC Aides Infant (0-2)	570	B	_____
o. DIS Infant (0-2)	570	C	_____
4.4. NON-DEFICIT UNITS OPERATED			
a. SDC 3-4 RIS NSH	535	A	_____
b. SDC Aides 3-4 RIS NSH	535	B	_____
c. DIS 3-4 RIS NSH	535	C	_____
d. SDC 5-21 NSH	535	D	_____
e. SDC Aides 5-21 NSH	535	E	_____
f. DIS 5-21 NSH	535	F	_____
g. SDC 3-4 RIS SH	584	A	_____
h. SDC Aides 3-4 RIS SH	584	B	_____
i. DIS 3-4 RIS SH	584	C	_____
j. SDC 5-21 SH	584	D	_____
k. SDC Aides 5-21 SH	584	E	_____
l. DIS 5-21 SH	584	F	_____
4.5. STATE SCHOOL PUPILS ATTENDING EXTENDED YEAR PROGRAMS			
a. 3-4 RIS NSH	551	A	_____
b. 3-4 RIS SH	588	A	_____
c. 5-21 NSH	551	D	_____
d. 5-21 SH	588	D	_____
e. Infant (0-2) NSH	551	A	_____
f. Infant (0-2) SH	588	A	_____

**CALIFORNIA STATE DEPARTMENT OF EDUCATION****Bill Honig**

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of Public Instruction

July 17, 1990

TO: Directors of Special Education Local Plan Areas

cc: Business Managers of SELPA Administrative Units

FROM: Michael L. Ricketts, Director
Local Assistance BureauAleesa Kelley, Manager
Special Education Fiscal ServicesSUBJECT: Ages 3-21 Reallocation and Growth of Special Education
Instructional Units

Pursuant to Education Code Section (E.C.) 56728.6 and the preliminary language of the 1990-91 budget, we have completed the initial calculations for reallocation and growth of special education instructional personnel service units. This letter will explain the steps involved in these calculations, provide you with your SELPA's results, and transmit to growth eligible SELPAs the forms necessary to finalize the reallocation and growth processes.

The enclosed spreadsheet displays the data pertinent to each SELPA's reallocation and growth calculations. This information should be reviewed as you read this letter to gain an understanding of the impact of these calculations upon your SELPA's recapture status and growth eligibility.

SPARSITY AND LCI IMPACTION STATUS, LCI COUNT AND 10% OF CBEDS

Columns 1-4

The first four columns of your spreadsheet display your sparsity and licensed children's institution (LCI) impaction status, adjusted 10% of CBEDS and adjusted LCI count. Columns 1 and 2 of the spreadsheet indicate if your SELPA has qualified as sparse and/or LCI impacted. (If your SELPA is SPARSE, a "1" will be shown in Column 1. If your SELPA is LCI IMPACTED, a "1" will be shown in Column 2.) The current criteria for sparsity and LCI impaction are established by the Education Code and were used in our calculations to determine eligibility. However, it should be mentioned that the criteria for sparsity will be changed by SB 823, Senator Bergeson, if this bill is enacted in 1990-91. According to current Education Code, a SELPA is sparse if pupil density is 1) 25 or fewer units of average daily attendance per square mile in local plan areas of 30,000 or fewer average daily attendance or 2) 20 or fewer units of average daily attendance per square mile in local plan areas of more than 30,000 average daily attendance. Selected categories of ADA from the attendance documents provided the necessary ADA for the sparsity calculation. The Education Code defines a SELPA as LCI impacted when 3% or more of the local plan's

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unduplicated pupil count reside in licensed children's institutions, foster family homes, residential medical facilities and other similar facilities. To determine whether a SELPA met the 3% standard, we divided each SELPA's total adjusted LCI count in Column 4 by its total adjusted unduplicated pupil count in Column 9. If this computation resulted in a percentage greater than or equal to 3%, your SELPA is considered LCI impacted.

Per current Education Code Section 56728.6(d), sparse and/or LCI impacted SELPAs may request waivers of the unit recapture and growth standards. Ages 3-21 program waiver forms will soon follow in a separate mailing from the Special Education Division.

The discussion of the ADJUSTED 10% OF CBEDS number (Column 3) appears under the section "Column 19" in the "Growth Calculations" portion of this letter. The explanation of the CBEDS figure is more appropriately placed in that section since it is used extensively in the growth calculations addressed under "Column 19".

RECAPTURE CALCULATIONS

Columns 5-13

Column 5 displays your 89-90 P-2 J-50-FRZ allocation of units. Before reallocation and growth calculations we must adjust the P-2 J-50-FRZ for CONTRACT WAIVER UNIT DECREASES (Column 6) and LCI MID-YEAR IMPACTION INCREASES (Column 7). There were no unit decreases as a result of approvals of 1989-90 sparsity and LCI waiver requests to exempt the recapture of units scheduled for release on July 1, 1990. A total of \$1.0 million of Federal PL 94-142 funds were appropriated for the 1989-90 LCI Mid-Year Impaction Fund. These LCI grants were converted to J-50 instructional units (Column 7) and added to the 89-90 P-2 J-50-FRZ (Column 5). With this adjustment made, your ADJUSTED FRZ in Column 8 is the alignment of units used in the reallocation and growth calculations.

Before a meaningful comparison of the 1989-90 ADJUSTED FRZ units and the April 1990 Unduplicated Pupil Count can be made, the pupil count must first be adjusted for pupils transferred into and out of the SELPA (pupils transferred in are subtracted from the pupil count and pupils transferred out are added to the count). This step is necessary since J-50 units are awarded based upon the district of residence of the pupils served, while the pupil count is based upon the provider of the pupil's service. This adjustment to the pupil count enables us to compare each SELPA's own pupils to its own units. Column 9 displays your SELPA's 1990 adjusted April pupil count by instructional setting, which will be used in calculating your SELPA's unit loading. At this point, it should be mentioned that the count displayed in Column 9 excludes 3 and 4 year olds not requiring intensive services since these pupils are funded exclusively with federal funds at this time.

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To produce the COMPUTED LOADING displayed in Column 10, your SELPA's Adjusted Unduplicated Pupil Count (ADJ UDPC/DUP DIS) in Column 9 was divided by its ADJUSTED FRZ units in Column 8 for each instructional setting. Duplicated DIS loading is the result of dividing the duplicated DIS count by DIS units. The unit loading data provides each SELPA's average number of pupils per unit by instructional setting which, by law, must be compared to the minimum loading standards for the retention of units--9 for SDC, 21 for RSP, and for DIS, 20 unduplicated or 39 duplicated. Units will be subject to loss in any instructional setting which fails to meet the minimum loading standard for the retention of units. If loss is indicated in the DIS setting, for which there are two standards, a comparison is made between DIS loss computed on both the unduplicated and duplicated standard. Actual DIS loss will be based upon the criterion which produces the lesser amount of loss.

The preliminary language of the 1990-91 Budget Bill again prescribes that units may only be shifted from settings below the minimum standards into settings above the growth loading standards of 10 for SDC, 24 for RSP and 24 for DIS (10/24/24). Stated another way, unit losses may be offset only to the extent that growth is occurring in other setting(s).

If your SELPA fell below the minimum loading standards in any setting and your units could be realigned according to the criteria outlined above, Column 11 will display the results of the unit realignment process--your REALIGNED J50 FRZ. For all other SELPAs, it was not possible to realign units and therefore, Column 11 REALIGNED J50 FRZ, and Column 8 ADJUSTED FRZ will display the same data.

You may gauge your SELPA's standing with regard to recapture and growth by the data displayed in Column 12 (RECOMPUTED LOADING)--the loading which has been computed on the realigned FRZ. SELPAs with recomputed loadings greater than 9/21/20 or 39 but less than 10/24/24 will maintain their existing units but are ineligible for calculated growth. If in Column 12, your SELPA's RECOMPUTED LOADINGS exceed the growth standards of 10/24/24 in any instructional setting, your SELPA will participate in the growth calculations. SELPAs below the standards of 9/21/20 or 39 in Column 12 should reference Column 13, IPSUs TO BE RELEASED, for the number of units the SELPA must release to bring its loadings up to the minimum standards.

As in the past, the recovery of units scheduled for release will be automatically waived for one year, until July 1, 1991, to allow for timely notification to affected instructional staff. On July 1, 1991, these units will be removed from your SELPA's J-50-FRZ and awarded to growth eligible SELPAs for fiscal year 1991-92

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regardless of changes in your pupil count during fiscal year 1991-92. If you are able to voluntarily release any of these units for FY 1990-91, please notify the Local Assistance Bureau in writing as soon as possible. At this writing, exemption from the release of units may be requested only by sparse and/or LCI impacted SELPAs through the waiver process. As mentioned earlier, if SB 823 is enacted, the process addressing the exemption of units scheduled for release by sparse SELPAs will be redefined.

GROWTH CALCULATIONS

The preliminary language of the 1990-91 budget contained \$78,353,000 for ages 3-21 growth in instructional personnel service units. At this writing, the 1990-91 budget is yet to be enacted and the exact 1990-91 appropriation is unknown at this time. However, we have performed the growth calculations in accordance with the preliminary 1990-91 budget language so not to delay the final growth calculations once the budget is known.

Columns 14-15

As the preschool population is exempt from the 10% cap on special education funding, their counts and units must be set aside to allow for the calculation of maximum allowable growth for the ages 5 not-preschool and ages 6-22 counts. However, this preschool population is eligible for consideration for growth units. To accomplish both the exemption from the cap and the calculation of growth units for this population, the preschool units are set aside at the SELPA average loading by instructional setting if it is less than the growth standards of 10-24-24, and at the growth standards if the average SELPA loading by instructional setting is greater than 10-24-24. This practice in itself provides growth to 3-4 RIS plus 5 preschool pupils for growth eligible SELPAs, and it also provides a means of excluding this population and their associated units from the 10% cap on maximum allowable growth. Column 14 displays your adjusted 3-4 RIS plus 5P unduplicated pupil count, and Column 15 displays your preschool allocation of units.

Since we do expect a growth deficiency, and the preschool and the 5 not-preschool and 6-22 programs should share equally in this deficiency, we are planning to recalculate the 3-4 RIS plus 5P alignment of units for growing SELPAs based upon the post-growth average loading by instructional setting once these loadings can be determined. For all SELPAs, these approximate preschool units allocations are necessary to provide approximate entitlement information for accountability between state and federal preschool funding.

Columns 16-18

Columns 16 and 17 display your ADJUSTED 5 not-preschool + 6-22 UDPC and the remaining J-50 units, REGULAR PROGRAM ALLOCATION OF UNITS,

after preschool units have been set aside. These are the pupils and units which will be used to compute your SELPA's growth. For each instructional setting in which the RECOMPUTED LOADING in Column 12 exceeds the growth loading standards of 10/24/24, Column 18, GROWTH BASED UPON ADJ UDPC, displays growth units computed strictly on the basis of unduplicated pupil count. To determine the growth units displayed in Column 18, we utilized the following process. We divided the number of pupils in each setting in Column 16 by the growth loading standard (10/24/24) for that setting. This calculation establishes the units by setting to which a SELPA is entitled based upon its pupil count and the growth standards. If your SELPA's current unit allocation in a setting (Column 17) exceeds the amount computed in this step, then you are already receiving the appropriate number of units based upon your pupil count, and you are not eligible for growth in that setting. For settings in which the current unit allocation (Column 17) is less, the difference between the unit entitlement (based upon your pupil count and the growth standard) and your current unit allocation in Column 17 is the number of growth units to which you are entitled by virtue of your pupil count. These growth units are the additional units which your SELPA would need to lower class loading to the growth standards. At this point, we must emphasize that your SELPA may or may not be eligible to receive the growth units displayed in Column 18, subject to the outcome of further calculation.

Column 19

Column 19 displays your SELPA's MAXIMUM ALLOWABLE GROWTH. Maximum allowable growth is based upon the ADJUSTED 10% OF CBEDS funding cap as measured against your current unit allocation (Column 17) and your GROWTH BASED UPON ADJ UDPC (Column 18). For many SELPAs Columns 18 and 19 will display the same data. These SELPAs are eligible for all of their growth units based upon unduplicated pupil count since they are under the 10% funding cap. When units in Column 19 are less than those in Column 18, the SELPA's growth units have been reduced to bring its unit allocation within the confines of maximum funding, that is, the 10% cap.

Since the ADJUSTED 10% OF CBEDS (Column 3) is central to the calculation of a SELPA's maximum allowable growth, it would be beneficial at this point to discuss the CBEDS figure and its application to the growth process in some depth. The law establishes a funding cap for special education programs based upon 10% of a SELPA's K-12 enrollment, CBEDS being the source of this enrollment data. However, before the CBEDS figure is suitable for use in growth calculations, adjustments must be made both to the total CBEDS and to the 10% of CBEDS figures. To the total CBEDS

amount we apply three adjustments: one for transfers of special education pupils, one for LCI pupils and another for non-LCI special education pupils placed in nonpublic schools. The adjustment to CBEDS for special education pupil transfers operates along the same principle as transfer adjustments to the unduplicated pupil count--CBEDS is a provider count and must be converted to a district of residence count for use in growth calculations. By adding pupil transfers-out to your CBEDS and deducting pupil transfers-in, we have adjusted your CBEDS count to a district of residence count.

Since LCI pupils are specifically exempted by the Education Code from the 10% funding cap, we deduct from your CBEDS enrollment LCI pupils in the 5 not-preschool and 6-22 age categories for the SDC, RSP and DIS settings. Because CBEDS does not include enrollment data for special education pupils placed in nonpublic schools through an IEP, we must add these pupils into your SELPA's total CBEDS. These pupils are a legitimate part of your enrollment since for all intent and purpose they are public school pupils; they continue to be the educational responsibility of their district while attending nonpublic school and they generate ADA and revenue limit as well as funding through the J-50 process.

With these adjustments made, the 10% was applied to your adjusted CBEDS total. This 10% OF ADJUSTED CBEDS represents the maximum number of pupils in special education programs, exclusive of LCI pupils, for which your SELPA may receive state funding. Since your non-LCI nonpublic school pupils count towards this 10%, one last adjustment must be made. Your non-LCI NPS pupils (5 not-preschool and 6-22) must be deducted from your 10% of CBEDS to establish the number on which your CBEDS unit entitlement will be based. You will find your SELPA's ADJUSTED 10% OF CBEDS displayed in Column 3.

With the adjustment process to CBEDS completed and the 10% value established, we can now compute each SELPA's maximum unit entitlement, an essential step in establishing maximum allowable growth. Maximum unit entitlement is comprised of two components; unit entitlement based upon adjusted 10% of CBEDS plus unit entitlement for LCI pupils. To compute unit entitlement based upon CBEDS, the adjusted 10% of CBEDS was first multiplied by .28 and .72 to establish the maximum number of pupils to be funded in the SDC and RSP/DIS settings, respectively. These percentage breakouts honor the proportions established by the subcaps. The maximum pupils for SDC was then divided by 10, and RSP/DIS by 24, to produce unit entitlement based solely upon CBEDS and the growth standards. For LCI pupils, which are outside of both the 10% cap and subcaps, we calculated unit entitlement by dividing your LCI count (5 not preschool plus 6-22) in each setting by the growth loading standards of 10/24/24. Your unit entitlement for LCI pupils was then combined with your unit entitlement for Adjusted 10% of CBEDS to create your SELPA's maximum unit entitlement.

To determine the ceiling on growth units for your SELPA, we subtracted your SELPA's 5 not-preschool and 6-22 units (Column 17) from its maximum unit entitlement. If your SELPA's calculated growth units in Column 18 were under this ceiling, you will receive all of the units for which you have calculated, and Column 19, MAXIMUM ALLOWABLE GROWTH, will equal Column 18, GROWTH BASED UPON ADJ UDPC. If your SELPA's growth units in Column 18 exceeded this ceiling, we then reduced your growth units to the amount displayed in Column 19, MAXIMUM ALLOWABLE GROWTH.

Column 20

Per the dictates of Education Code Section 56728.6, the state may not authorize growth units for a SELPA if the percentage of pupils receiving a specific instructional service to the enrollment in K-12 exceeds .028 for SDC, .040 for RSP and .042 for DIS. These subcaps are imposed only upon your non-LCI 5 not-preschool and 6-22 population and are not applicable to either your preschool or LCI pupils. We have measured your SELPA's standing in relation to these subcaps, and have displayed in Column 20, UNITS OVER SUBCAP, the number of units by setting which are in excess of the mandated percentages.

To determine the units displayed in Column 20, we employed a multi-step process which considered the adjusted 10% of CBEDS, adjusted unduplicated pupil count, LCI count, and loading. Our first step established the maximum number of pupils to be funded in an instructional setting by multiplying the ADJUSTED 10% OF CBEDS (Column 3) by the subcap percentages of .28 for SDC, .40 for RSP and .42 for DIS. The number of pupils actually receiving a specific instructional service is simply your adjusted pupil count for 5 not-preschool and 6-22 by setting (Column 16) less your adjusted 5 not preschool and 6-22 LCI count. NOTE: DO NOT DEDUCT THE LCI COUNT SHOWN IN COLUMN 4 AS THE DATA IN THAT COLUMN INCLUDES PRESCHOOLERS. A positive difference between your SELPA's actual count in a setting and your SELPA's computed maximum reflects the number of pupils by which you have exceeded the subcaps for an instructional setting. To determine the associated amount of excess funding, namely units, this difference between your actual pupil count and your computed maximum was divided by the loading standard which would result if all of your MAXIMUM ALLOWABLE GROWTH could be awarded to your SELPA. The results of this process are displayed in Column 20 of the spreadsheet and also in Column 4 of the Special Education Response/Subcap Waiver form.

SPECIAL EDUCATION RESPONSE/SUBCAP WAIVER FORM

ALL SELPAS REQUESTING CALCULATED GROWTH UNITS MUST COMPLETE AND RETURN THE ATTACHED SPECIAL EDUCATION RESPONSE/SUBCAP WAIVER FORM. To complete the top portion of this form, indicate in Column 3 the number of maximum allowable calculated growth units in Column 2

which your SELPA will be able to operate during the 1990-91 fiscal year. The final column on the Response/Subcap Waiver form reflects the number of units by which the subcaps in each setting would be exceeded if you apply for the maximum number of growth units shown, or in some cases, the number of units by which a subcap is already exceeded even if growth is not occurring in that setting. You must complete and return the subcap waiver section if the amount of growth applied for in a setting (Column 3) is greater than the difference between the growth units in a setting and the units over the subcap (Column 2 less Column 4). If the amount of growth applied for is less than that difference and if the subcaps are not exceeded in any other setting, you do not need to fill out the subcap waiver section of this form. However, if any subcap is exceeded, whether growth is occurring in that setting or not, you need to apply for the subcap waiver in order to receive any growth units in any setting. SPARSE AND LCI/IMPACTED SELPAS MUST ALSO JUSTIFY UNITS OVER THE SUBCAPS--THEY ARE NOT AUTOMATICALLY EXEMPTED.

ESTIMATED ALLOCATION OF GROWTH FORM

ALL SELPAS REQUESTING CALCULATED GROWTH UNITS MUST COMPLETE AND RETURN THE ATTACHED ESTIMATED ALLOCATION OF GROWTH FORM (J-50-EAG/REG).

This year all names and codes of the member districts of your SELPA will display on your Estimated Allocation of Growth form. This is done to expedite our processes which establish the cost of growth units. To complete the Estimated Allocation of Growth Form, enter the number of calculated growth units, the instructional settings of those units, and for special day classes whether the units will be severe or nonsevere beside each district that you estimate will receive a portion of your SELPA's 1990-91 growth. The total units on your Estimated Allocation of Growth Form should agree with the total units in Column 3 of your Response/Subcap Waiver Form. DO NOT INCLUDE REQUESTED SPARSITY WAIVER GROWTH OR EXISTING J-50-FRZ UNITS ON THE ATTACHED J-50-EAG. With regard to the distribution of units among instructional settings, you are not confined on the J-50-EAG to the alignment shown in Column 2 of the Response/Subcap Waiver Form. In fact, we encourage you to report these units on the J-50-EAG in the instructional settings in which you intend to allocate them at P-1, 1990-91. The more accurate the information provided on the J-50-EAG, the better we will be able to establish the cost of growth and hence the number of units which may be distributed within the growth appropriation.

Based upon the information reported on the J-50-EAG, we will use the appropriate unit rates and support services ratios to calculate the estimated cost of your SELPA's calculated growth units. The cost of special day classes will be determined by adding the teacher rate and 1.05 times the appropriate aide rate. This

Directors of Special Education Local Plan Areas
July 17, 1990 - Page 9

costing method is consistent with Education Code Section 56760(e) which limits funding for aides in special day classes to a SELPA average of 1.05 aides per special day class teacher.

When the calculated growth exceeds the growth appropriation, we evenly prorate the units listed on your J-50-EAG/REG. This will allow the final calculation of growth to be performed by computer, which will expedite the announcement of growth units statewide.

TIME LINE

It is essential that we receive your Response/Subcap Waiver Form and Estimated Allocation of Growth Form as soon as possible. To expedite the process, you may FAX copies of your fiscal forms back to us. Our FAX number is (916) 327-4873. The original documents MUST be completed and received by LAB by July 31, 1990. We cannot proceed with the final growth calculations until the last SELPA's forms have been received, hence timeliness and accuracy are of the utmost importance. Again, all forms must be RECEIVED in LAB by Tuesday, July 31, 1990. Every error and late submission impacts our process and will delay the announcement of calculated growth beyond our projected date of August 17.

Please call your assigned analyst if you have questions concerning the data provided, the processes described, or the information required:

Counties	Analyst/ Phone:
Alameda - Fresno & Los Angeles	Katherine Riddle (916) 322-3280
Glenn - Orange	Deborah Freitag (916) 324-4555
Placer - San Joaquin	Ophelia De La Paz (916) 323-3282
San Luis Obispo - Yuba	Nancy Cook (916) 327-2111

Enclosure to all SELPA Directors:

1990-91 Ages 3-21 J-50 Reallocation and Growth Spreadsheet

Enclosure to all Growth Eligible SELPA Directors:

Response/Subcap Waiver Form

Estimated Allocation of Growth Form

Enclosure to SELPA Business Managers:

1990-91 Ages 3-21 J-50 Reallocation and Growth Spreadsheet

(growth.ltr)

**CALIFORNIA STATE DEPARTMENT OF EDUCATION****Bill Honig**

721 Capitol Mall; P.O. Box 944272

Superintendent

Sacramento, CA 94244-2720

of Public Instruction

July 18, 1990

TO: Directors of Special Education Local Plan Areas

cc: Business Managers of SELPA Administrative Units

FROM: Michael L. Ricketts, Director, Local Assistance Bureau

Aleesa Kelley, Manager,
Special Education Fiscal Services

SUBJECT: Infant Ages 0-2 Reallocation and Growth of Special
Education Instructional Units

Pursuant to Education Code Section (E.C.) 56728.8 and the preliminary language of the 1990-91 budget, we have completed the initial calculations for infant program reallocation and growth of special education instructional personnel service units. This letter will explain the steps involved in these calculations, provide you with your SELPA's results, and transmit to growth eligible SELPAs the forms necessary to finalize the state infant calculated reallocation and growth process, the infant sparsity and LCI impaction waiver process, and the Infant Discretionary Fund grants.

The enclosed spreadsheet displays the data pertinent to each SELPA's infant program reallocation and growth calculations. This information should be reviewed as you read this letter to gain an understanding of the impact of these calculations upon your SELPA's recapture status and growth eligibility.

SPARSITY AND LCI IMPACTION STATUSColumns 1-2

The first two columns of your infant program spreadsheet indicate whether your SELPA has qualified as sparse and/or licensed children's institution (LCI) impacted. If your SELPA is SPARSE, a "1" will be shown in Column 1. If your SELPA is LCI IMPACTED, a "1" will be shown in Column 2. The current criteria for sparsity and LCI impaction are established by the Education Code and were used in our calculations to determine eligibility. However, it should be mentioned that the criteria for sparsity will be changed by SB 823, Senator Bergeson, if this bill is enacted in 1990-91. According to current Education Code, a SELPA is sparse if pupil density is 1) 25 or fewer units of average daily attendance per square mile in local plan areas of 30,000 or fewer average daily attendance or 2) 20 or fewer units of average daily attendance per square mile in local plan areas of more than 30,000 average daily attendance. Selected categories of ADA from the attendance documents provided the necessary ADA for the sparsity calculation. The Education Code defines a SELPA as LCI impacted when 3% or more of the local plan's unduplicated pupil count reside in licensed

Directors of Special Education Local Plan Areas
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children's institutions, foster family homes, residential medical facilities and other similar facilities. To determine whether a SELPA met the 3% standard, we divided each SELPA's total adjusted LCI count by its total adjusted unduplicated pupil count. If this computation resulted in a percentage greater than or equal to 3%, your SELPA is considered LCI impacted.

Per current Education Code Section 56728.8(h), sparse and/or LCI impacted infant program SELPAs may request waivers of the unit recapture and growth standards. The "Infant Program Special Education Sparsity/LCI Impaction Waiver/Growth Request Form" and the corresponding "Sparsity and LCI Impaction Waiver Estimated Allocation of Growth Form" are enclosed with this letter. An explanation of the use of these forms follows the description of the recapture and growth calculations contained in this letter.

RECAPTURE CALCULATIONS

Columns 3-10

Column 3 displays your April 1990 infant unduplicated pupil count. Infant programs are allocated J-50 units for the number of pupils a SELPA is serving (provider based) as opposed to the ages 3-21 program which assigns units to the SELPA of residence of the pupils served. Therefore, there is no need to adjust infant pupil counts for transfers in or out. The April pupil count is a "provider based" count.

Column 4 displays your 1989-90 P-2 Infant J-50-FRZ allocation of units. Normally, before infant reallocation and growth calculations can proceed, we must adjust the P-2 J-50-FRZ for CONTRACT WAIVER UNIT DECREASES (Column 5). However, this year there were no unit decreases as a result of approvals of 1989-90 sparsity and LCI waiver requests to exempt the recapture of infant units scheduled for release on July 1, 1990. Consequently, the units displayed in Column 4, and Column 6, ADJUSTED INFANT P-2 J-50-FRZ are equal. The units displayed in these columns are the total number and the alignment of units used to begin the recapture and growth calculations.

To produce the COMPUTED LOADING displayed in Column 7, your SELPA's INFANT PUPIL COUNT in Column 3 was divided by its ADJUSTED INFANT P-2 J-50-FRZ units in Column 6 for each instructional setting. Duplicated DIS loading is the result of dividing the duplicated DIS count by DIS units. The unit loading data provides each SELPA's average number of pupils per unit by instructional setting which, by law, must be compared to the minimum loading standards for the retention of units--12 for SDC, 24 for RSP, and for DIS, 12 unduplicated or 39 duplicated. Units will be subject to loss in any instructional setting which fails to meet the minimum loading standard for the retention of units. If loss is indicated in the DIS setting, for which there are two standards, a comparison is

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made between DIS loss computed on both the unduplicated and duplicated standard. Actual DIS loss will be based upon the criterion which produces the lesser amount of loss.

If your SELPA fell below the minimum loading standards in an instructional setting and above the minimum loading standard in another setting, your units were realigned with your unduplicated pupil count to allow your SELPA to retain its maximum allocation of infant instructional units. Column 8 displays the results of the unit realignment process--your REALIGNED INFANT J-50 FRZ. For some SELPAs, it was not necessary to realign units and therefore, Column 8, REALIGNED INFANT J-50 FRZ, and Column 6, ADJUSTED INFANT P-2 J-50-FRZ, will display the same data.

You may gauge your SELPA's standing with regard to recapture and growth by the data displayed in Column 9 (RECOMPUTED LOADING)--the loading which has been computed on the realigned FRZ. SELPAs with recomputed loadings greater than 12/24/12 or 39 but less than 16/24/16 will maintain their existing units but are ineligible for calculated growth. If in Column 9, your SELPA's RECOMPUTED LOADINGS exceed the growth standards of 16/24/16 in any instructional setting, your SELPA will participate in the growth calculations. SELPAs below the standards of 12/24/12 or 39 in Column 9 should reference Column 10, IPSUs TO BE RELEASED, for the number of units the SELPA must release to bring its loadings up to the minimum standards.

As in the past, the recovery of units scheduled for release will be automatically waived for one year, until July 1, 1991, to allow for timely notification to affected instructional staff. If you are able to voluntarily release any of these units for FY 1990-91, please notify the Local Assistance Bureau in writing as soon as possible. At this writing, exemption from the release of units may be requested only by qualifying sparse and/or LCI impacted SELPAs through the waiver process. As mentioned earlier, if SB 823 is enacted, the process addressing the exemption of units scheduled for release by sparse SELPAs will be redefined.

GROWTH CALCULATIONS

The preliminary language of the 1990-91 budget contained \$1,150,000 in state funding for ages 0-2 and \$2,324,000 in federal infant discretionary funds for growth in instructional personnel service units. At this writing, the 1990-91 budget is yet to be enacted and the exact 1990-91 infant growth appropriation is unknown at this time. However, we have performed the growth calculations in accordance with the preliminary 1990-91 budget language so not to delay the final growth calculations once the budget is known.

Once the exact growth appropriations are known, we will fund as much calculated, and sparsity and LCI impaction waiver growth as permitted from the 1990-91 state appropriation. Any growth balances which can not be funded from the state appropriation will become first priority for funding from the 1990-91 federal infant discretionary fund.

Column 11

Column 11, INFANT GROWTH BASED UPON UDPC, displays growth units computed on the basis of unduplicated pupil count. To determine the growth units displayed in Column 11, for each instructional setting in which the RECOMPUTED LOADING in Column 9 exceeds the growth loading standards of 16/24/16, we divided the number of pupils displayed in Column 3 for each instructional setting by the appropriate growth loading standard (16/24/16) for each instructional setting. Remember, Duplicated DIS counts may not be used to obtain growth units. This calculation established the units by setting to which a SELPA is entitled based upon its pupil count and the growth standards. The difference between the unit entitlement (based upon your pupil count and the growth standard) and your current unit allocation in Column 8 is the number of growth units to which you are entitled by virtue of your pupil count. These growth units are the additional units which your SELPA would need to lower class loading to the growth loading standards.

INFANT PROGRAM SPARSITY/LCI IMPACTION WAIVER/GROWTH REQUEST FORM AND THE SPARSITY AND LCI IMPACTION WAIVER ESTIMATED ALLOCATION OF GROWTH FORM

If your SELPA qualifies as sparse or LCI impacted under current law, an "Infant Program Sparsity/LCI Impaction Waiver/Growth Request Form" is enclosed. This waiver may be used to 1) request an exemption from recapture for units displayed in Column 10 of your 1990/91 Infant J-50 Reallocation and Growth spreadsheet, or 2) request growth units based upon conditions resulting from sparsity or LCI impaction. If requesting growth units, the conditions described must represent conditions which existed at the time of your April, 1990 pupil count.

If you are using your infant program waiver to request growth units you must also complete the enclosed 1990-91 Infant Program Sparsity and LCI Impaction Waiver Estimated Allocation of Growth Form. This form displays all of the names and codes of the member districts of your SELPA. The district names and codes are displayed to expedite our processes which establish the cost of calculated growth units. To complete this form, enter the number of infant sparsity or LCI impaction waiver growth units, the instructional settings of those units, and for special day classes whether the units will be severe or nonsevere beside each district that you have requested infant sparsity or LCI impaction waiver growth units

in the narrative of your waiver. The total units reported on this form must agree with the total units requested in your Infant Program Sparsity/LCI Impaction Waiver/Growth Request. When proration of these waiver growth is necessary, units will be evenly prorated among the districts and units reported on your J-50-WAV EAG/INF. This will allow the final calculation of growth to be performed by computer, which will expedite the announcement of all growth units statewide.

INFANT PROGRAM RESPONSE/ESTIMATED ALLOCATION OF GROWTH FORM

ALL SELPAS THAT ARE ELIGIBLE FOR CALCULATED GROWTH UNITS MUST COMPLETE AND RETURN THE ENCLOSED INFANT PROGRAM RESPONSE/ESTIMATED ALLOCATION OF GROWTH FORM.

To complete section A. of this form, simply enter in Column 3 the number of infant growth units which are displayed in Column 2 that your SELPA will be able to operate during the 1990-91 fiscal year. Please do not realign the distribution of units among instructional settings in section A.

In section B. of this form, all of the names and codes of the member districts of your SELPA are displayed. This is done to expedite our processes which establish the cost of calculated growth units. To complete section B., enter the number of calculated infant growth units, the instructional settings of those units, and for special day classes whether the units will be severe or nonsevere beside each district that you estimate will receive a portion of your SELPA's 1990-91 calculated infant growth. The total units in section B. must agree with the total units in Column 3 of section A. of the Infant Program Response/Estimated Allocation of Growth Form. DO NOT ENTER REQUESTED SPARSITY OR LCI WAIVER GROWTH UNITS OR EXISTING INFANT J-50-FRZ UNITS ON THIS FORM.

With regard to the distribution of units among instructional settings in section B., you are not confined to the alignment shown in Column 2 of section A. In fact, we encourage you to report your growth units in section B. in the instructional settings in which you intend to allocate them at P-1, 1990-91. The more accurate the information provided in section B., the better we will be able to establish the cost of growth and hence the number of units which may be distributed within the growth appropriation.

Based upon the information reported in section B. of the Infant Program Response/Estimated Allocation of Growth form, we will use the appropriate unit rates and support services ratios to calculate the estimated cost of your SELPA's calculated infant program growth units. When proration is necessary, growth units will be evenly prorated among the districts and units reported on your J-50-RES EAG/INF. This will allow the final calculation of growth to be performed by computer, which will expedite the announcement of growth units statewide.

Directors of Special Education Local Plan Areas
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TIME LINE

It is essential that we receive your infant program calculated reallocation and growth forms and your sparsity and LCI impaction waiver forms as soon as possible. To expedite the process, you may FAX copies of your completed forms back to us. Our FAX number is (916) 327-4873. If FAXing forms to us, please be certain that they are your final responses, and that they will be in agreement with your mailed returns. The original documents MUST be completed and received by LAB by August 7, 1990. We cannot proceed with the final growth calculations until the last SELPA's forms have been received, hence timeliness and accuracy are of the utmost importance. Again, all infant program forms must be RECEIVED in LAB by Tuesday, August 7, 1990. If all state and IDF funded calculated and waiver growth are to be announced by October 1, 1990, this due date must be met.

Please call your assigned analyst if you have questions concerning the data provided, the processes described, or the information required:

Counties	Analyst/ Phone:
Alameda - Fresno & Los Angeles	Katherine Riddle (916) 322-3280
Glenn - Orange	Deborah Freitag (916) 324-4555
Placer - San Joaquin	Ophelia De La Paz (916) 323-3282
San Luis Obispo - Yuba	Nancy Cook (916) 327-2111

Enclosure to all SELPA Directors operating Infant Programs:

1990-91 Infant J-50 Reallocation and Growth Spreadsheet

Enclosures to all Infant Program Growth Eligible SELPA Directors:

Infant Program Response/Estimated Allocation of Growth Form for
Calculated Growth Units

Enclosures to all Directors of Sparse or LCI Impacted SELPAs who
operate Infant Programs:

Infant Program Sparsity/LCI Impaction Waiver/Growth Request Form
Infant Program Sparsity and LCI Impaction Waiver Estimated
Allocation of Growth Form

Enclosure to SELPA Business Managers of Infant Program SELPAs:

1990-91 Infant J-50 Reallocation and Growth Spreadsheet

(infgrowth.1tr)

SPECIAL EDUCATION
FEDERAL PRESCHOOL GRANT PROGRAM

OVERVIEW OF 1990-91 FUNDING

The 1990-91 funding will be based on the following:

ENTITLEMENT

TWO GRANTS WILL BE ISSUED FOR THE PRESCHOOL PROGRAM:

1. UNIT FUNDING: (PREVIOUSLY CONTINUATION FUNDING)

SELPAs which had an April 1990 pupil count of three and four year old children who do not require intensive service (NOT-RIS) are eligible for funding under the Federal Preschool Grant Program.

The formula for determining each SELPA's UNIT FUNDING amount is the same as the one used in 1989-90.

Units are calculated on the April count of 3-4 NOT-RIS divided by 24.

The designated implementing local educational agency's (LEA's) rate for RSP (including the support ratio and the aide) at 40% and DIS (including the support services ratio) at 60% are combined to make the Preschool instructional personnel service unit (IPSU) rate.

UNIT FUNDING for 1990-91 will not generate the additional \$5,000 per unit for supplementary services.

The UNIT FUNDING will not be affected by the December 1, 1991 Pupil Count.

THERE WILL BE NO EXPANSION FUNDING IN 1990-91.

2. REGIONAL SERVICES/PROGRAM SPECIALIST FUNDS

An adjustment will be made to 1989-90 REGIONALIZED SERVICES/PROGRAM SPECIALISTS FUNDS (RS/PS) calculated on the 3-4 NOT-RIS population. The amount will be equal to the average of December and April NOT-RIS counts (3 and 4 year NOT-RIS December 1, 1989 and 3 and 4 NOT-RIS April 1, 1990 divided by 2) multiplied times \$99 minus the amount for RS/PS calculated for NOT-RIS in 1989-90. This adjustment would typically occur after the April 1 count. Time did not permit this adjustment to occur in 1989-90 so it will be included for 1990-91.

Overview of 1990-91 Funding
Page 2

For example:

	SELPA A	SELPA B
December 1989 3-4 NOT-RIS	30	30
	<u>x 99</u>	<u>x 99</u>
Dollars received in 1989-90 for RS/PS via the Federal Preschool Grant Program	\$2,970	\$2,970
December 1989 3-4 NOT-RIS	30	30
April 1990 3-4 NOT-RIS	<u>40</u>	<u>16</u>
	70	46
	<u>- 2</u>	<u>- 2</u>
1989-90 Average 3-4 NOT-RIS	35	23
	<u>x 99</u>	<u>x 99</u>
	\$3,465	\$2,277
Less amount already received	<u>-2,970</u>	<u>-2,970</u>
Additional to be paid in 1990-91	\$ 495	
Reduction to be taken in 1990-91		\$ <693>

The calculation for RS/PS for 1990-91 FUNDS will be the same as in 1989-90. It will be equal to the RS/PS dollar amount used on the 1990-91 First principal Apportionment (J-50 Forms) multiplied times the average of the December 1, 1990, and April 1, 1991, counts of 3 and 4 year old NOT-RIS. Your SELPA will receive an increase to your funding after December 1, 1990 for RS/PS FUNDS with a second adjustment after April 1, 1991 in the 1991-92 fiscal year. This amount is not to be included on the First and Second Principal Apportionment for 1990-91, respectively, to preclude double funding.

GRANT AWARDS

The total ENTITLEMENT for the Federal Preschool Grant Program as discussed is available from three funding sources:

1. P.L. 94-142 Local Assistance Grant -- This grant contains a portion for this preschool program. The amount is based on your SELPA count of 3 and 4 NOT-RIS on December 1, 1989 multiplied times the per pupil amount for the 94-142 Local Assistance Grant calculated on the NET-ENT page of the 1990-91 First Principal Apportionment (J-50 Forms), and
2. P.L. 99-457 Preschool Grant for Unit Funding -- This grant will equal the difference between the total UNIT FUNDING AMOUNT as explained previously and the portion of the P.L. 94-142 Local Assistance Grant designated for this preschool program as discussed in item "1".
3. P.L. 99-457 Preschool Grant for RS/PS -- This grant will equal the amount calculated per section 2 of the ENTITLEMENT.

EXAMPLE:

UNIT FUNDING	\$56,000
RS/PS FUNDING	<u>4,000</u>
TOTAL ENTITLEMENT	\$60,000

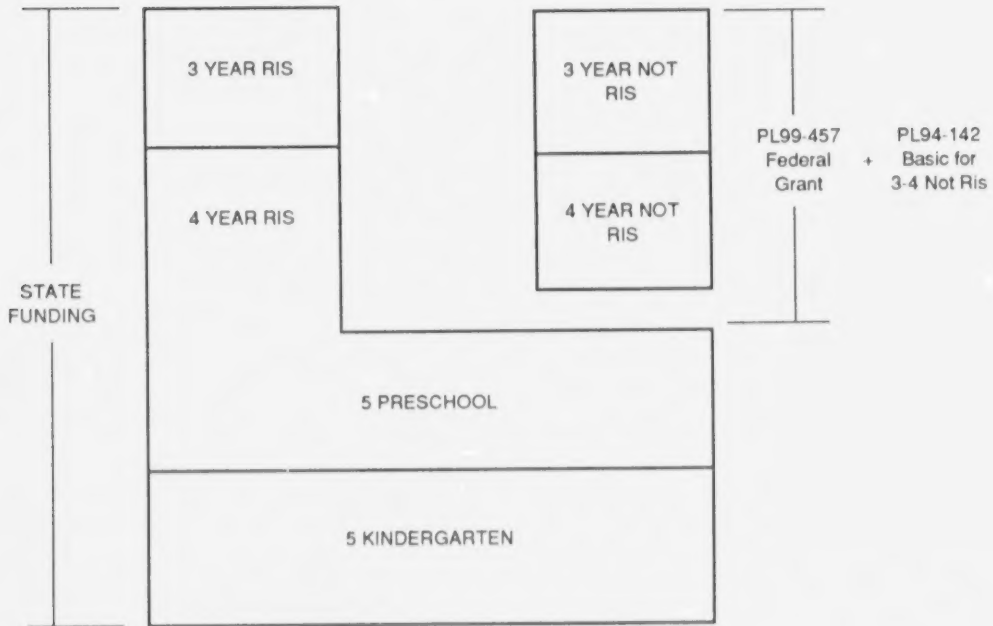
P.L. 94-142 Grant for Local Assistance for 3-4 Not RIS	\$ 7,500
P.L. 99-457 Grant For UNIT FUNDING (\$56,000 -7,500)	48,500
P.L. 99-457 Grant for RS/PS FUNDING	<u>4,000</u>
	\$60,000

IMPORTANT NOTE: Regardless of when the P.L. 99-457 Grant Awards are made available to LEAs, the funds may be used to cover authorized expenditures incurred from July 1, 1990 to June 30, 1991.

If you have questions, please contact Markie Harvey-Thomas at (916) 323-4762, SpecialNet User Name: CA.PRID.MH.

Exhibit D-1

FUNDING MECHANISM FOR THREE TO FIVE YEAR OLDS



RIS = requires intensive services

NOT RIS = does not require intensive service

SPECIAL EDUCATION
FEDERAL PRESCHOOL GRANT PROGRAM
AUTHORIZED EXPENDITURES AND ACCOUNTABILITY - 1990-91

1. HOW IS THE CALCULATION OF SUPPLEMENTARY SERVICES FUNDS CHANGED FROM 1989-90 TO 1990-91?

1989-90 was the last year for EXPANSION FUNDING; therefore, it was also the last year for the \$5,000 per unit Supplementary Services Funds.

2. WHAT ARE THE MINIMUM REQUIREMENTS FOR EXPENDITURES?

- o 1.0 FTE certificated staff per unit of funding. Classified staff may be hired on the same ratio, certificated to classified, as permitted via the J-50.
- o Special education and related services for children between ages of 3 and 5 years 11 months.

3. WHAT COSTS ARE ALLOWABLE?

Allowable cost includes:

- o Salaries and benefits
- o Assessment Services
- o Advisory Committees
- o Administrative costs necessary to carry out the grant
accounting/budgeting/audits
communication costs
data processing
recruitment costs - i.e., advertising
- o Leasing or renting of facilities
- o Maintenance or repair of equipment or facility
"that does not add to the permanent value of the property or prolong its intended life"
- o Building alterations that do not exceed \$10,000*
- o Travel "on official business"

*NOTE: When the capital assets, including building alterations, purchased with federal funds are sold or are no longer used by the preschool special education program, the portion of the equity accrued must be refunded in the same proportion as the federal contribution in its initial cost.

Authorized Expenditures/Accountability

- 1990-91

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- o Transportation
 - o Materials and other supplies for instructional services in the classroom, home or other appropriate instructional setting which are "necessary to carry out the grant"
 - o Capital outlay that costs no more than \$10,000 per purchase (See Number 9 for the definition of capital outlay)
 - o Indirect cost rate not to exceed 4% (E.C. 56732)
 - o Printing and reproductions
 - o Meetings/conferences including exhibits to disseminate grant information
 - o Inservice training/staff development
4. CAN THESE COSTS BE INCURRED VIA CONTRACT(S) FOR PURCHASE OF PROGRAMS OR SERVICES?
- Yes.
5. WHAT COSTS ARE NOT ALLOWABLE?
- Rental/lease to purchase
6. CAN THE LEA PROVIDE MATCHING FUNDS TO ALLOW A PURCHASE OVER \$10,000?
- Yes, however other federal funds may not be used as the match. When the capital assets, including building alterations, purchased with federal funds are sold or are no longer used by the preschool special education program, the portion of the equity accrued must be refunded in the same proportion as the federal contribution toward its initial cost. Example: If the federal funds paid for 50% of the initial cost of an item then 50% of the equity must be refunded.
7. ON THE J-200/400 "ANNUAL FINANCIAL AND BUDGET REPORT" HOW DOES THE LEA ACCOUNT FOR THE FEDERAL FUNDING RECEIVED FOR THIS PROGRAM?

Account for the P.L. 94-142 funding which contributed to preschool funding (those funds not used as a deduct on the

Authorized Expenditures/Accountability

- 1990-91

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J- 50) and the P.L. 99-457 grant under account 8182 "Discretionary Grant". Account under 8181, "Entitlement per UDPC" only for the portion of the P.L. 94-142 Local Assistance Grant which is a deduct on the J-50 Line 15, EDP 373.

8. ON THE J-380/580 "ANNUAL PROGRAM COST DATA REPORT" HOW DOES THE LEA ACCOUNT FOR THE PRESCHOOL PROGRAM EXPENDITURES?

Account for the preschool program expenditures under EDP 343 "94-142 Discretionary Grants" included within the Special Projects Section of the J-380/580. This includes the portion of the P.L. 94-142 grant which contributed to preschool funding (those funds not used as a deduct on the J-50) and the P.L. 99-457 grant.

9. WHAT ARE THE DEFINITIONS OF CAPITAL EXPENDITURES, LEGALLY OBLIGATED (AS USED IN GRANT AWARD) AND CAPITAL OUTLAY?

Capital expenditures. The cost of facilities, equipment, other capital assets, and repairs which materially increase the value or useful life of capital assets. (74-Appendix C-Part 2C3 of the Education Department General Administrative Regulation (EDGAR), Federal)

Legally Obligated. The following table shows when a grantee makes obligations for various kinds of property and services: (76.707 of the Education Department General Administrative Regulation (EDGAR), Federal)

If the obligation is for

The obligation is made

- (a) Acquisition of real or personal property.
- (b) Personal services by an employee of the grantee.
- (c) Personal services by a contractor who is not an employee of the grantee.
- (d) Performance of work other than personal services.

- On the date on which the grantee makes a binding written commitment to acquire the property.
- When the services are performed.
- On the date on which the grantee makes a binding written commitment to obtain the services.
- On the date on which the grantee makes a binding written commitment to obtain the work.

Authorized Expenditures/Accountability

- 1990-91

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- | | |
|--|---|
| (e) Public utility services | When the grantee receives the services. |
| (f) Travel | When the travel is taken. |
| (g) Rental of real or personal property. | When the grantee uses the property. |

Capital Outlay expenditures are those that result in the acquisition of capital assets or additions to capital assets. They are expenditures for sites: improvement of sites; buildings; improvement of buildings; building fixtures; service systems; and purchase of initial or additional equipment. (School Accounting Manual, State)

10. BY WHAT DATE MUST FEDERAL FUNDS BE "LEGALLY OBLIGATED" AND "EXPENDED"?

All Federal funds issued for the support of all grants through the Special Education Division must be "legally obligated" by June 30, 1991. These obligations must be expended before they can be reported as an expenditure on Line B, "Total Expenditures", on the Form 794-017 Expenditure Report. Typically this would be September 1, 1991, when the Expenditure Report is due. The amount of the funds which are "legally obligated" but not expended by June 30, 1991, will be considered deferred income for the 1990-91 fiscal year. The LEA accounts for the expenditures which take place between July 1, 1991 and September 1, 1991 in the 1991-92 fiscal year.

The date that the goods or services are received determines in which fiscal year an obligation is recognized as an expenditure. If goods or services are received before the end of the 1990-91 fiscal year, the purchase order or contract is accrued to the 1990-91 fiscal year even though the invoice may be paid after June 30, 1991. However, if the purchase order or contract is completed prior to June 30, 1991, but the goods or services are received after that date, income to cover these obligations is deferred to the 1991-92 fiscal year, and the expenditure is recorded in the 1991-92 fiscal year. A separate legal audit trail must be established in the 1991-92 fiscal year which will close in September and will not be part of the 1991-92 budget.

If you have questions concerning how the LEA accounts for these "obligations and expenditures" from a business perspective please call Laura Bruno of the Fiscal Oversight and Management Assistance Division (FOMAD) of the Department of Education, 916/322-1770.

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